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# FISCAL YEAR 2018 BUDGET

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# FISCAL YEAR 2018 BUDGET

## CITY OF MARIETTA, GEORGIA

### JULY 2017 – JUNE 2018

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WILLIAM F. BRUTON, JR.  
CITY MANAGER

SAM LADY  
FINANCE DIRECTOR

LORI DUNCAN  
BUDGET AND PAYROLL MANAGER

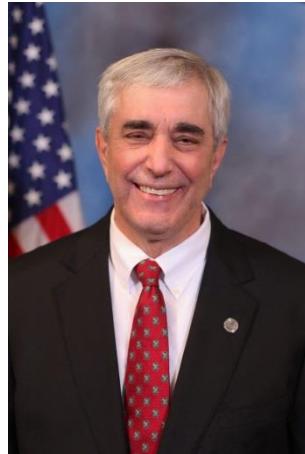
DIANE SELLITTO  
BUDGET ANALYST

TENTISHA HUNTER  
BUDGET ANALYST

## MAYOR AND CITY COUNCIL



**Stuart Fleming**  
Councilmember, Ward 1



**R. Steve Tumlin, Jr.**  
Mayor



**Griffin "Grif" L. Chalfant, Jr.**  
Councilmember, Ward 2



**Johnny Walker**  
Councilmember, Ward 3



**G.A. (Andy) Morris**  
Councilmember, Ward 4



**Ruben Sands**  
Councilmember, Ward 5



**Michelle Cooper Kelly**  
Councilmember, Ward 6



**Philip M. Goldstein**  
Councilmember, Ward 7

# OFFICIALS

## **Mayor and City Council**

R. Steve Tumlin, Jr.  
Mayor

|                                 |        |
|---------------------------------|--------|
| Stuart Fleming                  | Ward 1 |
| Griffin "Grif" L. Chalfant, Jr. | Ward 2 |
| Johnny Walker                   | Ward 3 |
| G. A. "Andy" Morris             | Ward 4 |
| Ruben Sands                     | Ward 5 |
| Michelle Cooper Kelly           | Ward 6 |
| Philip M. Goldstein             | Ward 7 |

## **Board of Lights and Water**

R. Steve Tumlin, Jr., Mayor  
Chairperson

|                               |              |
|-------------------------------|--------------|
| Stuart Fleming, Councilmember | Board Member |
| Bruce E. Coyle                | Board Member |
| Terry G. Lee                  | Board Member |
| Alice R. Summerour            | Board Member |
| J. Brian Torras               | Board Member |
| Michael G. Wilson             | Board Member |

## **City / BLW Administration**

William F. Bruton, Jr.  
City Manager

|                   |  |
|-------------------|--|
| Pamela Allen      | Court Administration Director                |
| Ronald Barrett    | Information Technology Director              |
| Richard Buss      | Parks, Recreation and Facilities Director    |
| Daniel Conn       | Public Works Director                        |
| Daniel Flynn      | Police Chief                                 |
| Ernesto Garcia    | Electrical Director                          |
| Jackie Gibbs      | Fire Chief                                   |
| Davy Godfrey      | Human Resources and Risk Management Director |
| Stephanie Guy     | City Clerk                                   |
| Douglas R. Haynie | City Attorney                                |
| Kimberly Holland  | Water and Sewer Director                     |
| Sam Lady          | Finance Director                             |
| J. Kevin Moore    | BLW Attorney                                 |
| Ronald Mull       | BLW General Manager                          |
| Sherri Rashad     | Customer Care Director                       |
| Rusty Roth        | Development Services Director                |



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Marietta  
Georgia**

For the Fiscal Year Beginning

**July 1, 2016**

A handwritten signature in black ink, appearing to read 'Jeffrey P. Evans'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Marietta, Georgia, for its annual budget for the fiscal year beginning July 1, 2016.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements and we are submitting this book to GFOA to determine its eligibility for another award.

# The State of Georgia

&

## City of Marietta Location Map



# CITY OF MARIETTA

## HISTORIC DEVELOPMENT

The Marietta and Cobb County area were part of Cherokee Indian Territory as Marietta's original settlers began to arrive. Coming from other parts of Georgia in the early 1830s, the earliest inhabitants were winners in the land lottery that had been implemented to allocate the Indian lands. The Cherokee land had been divided into 40-acre gold tracts and 160-acre farm tracts. The original settlers were seeking their fortunes as gold prospectors although many established homesteads as the Indian population was moved west.



Photo: Marietta Museum of History

*Marietta Square 1890s*

By 1833 nearly 100 people had settled close to springs now known as the Marietta town square. The county was named in honor of Judge Thomas Willis Cobb, Georgia Congressman, U.S. Senator and later Judge of Superior Court, and Marietta was named after his wife. By the mid-1840s, Marietta had grown to include more than 1,500 residents and was becoming a resort town for people from the coastal areas in Georgia. The railroad began running from what is now Atlanta through Marietta and Cobb County.

The decade of the 1850s established Marietta as a fast-growing community with flourishing businesses such as tailors, bakeries, warehouses, grocery stores, general stores, carriage shops, gunsmiths and numerous other professionals such as physicians and attorneys. On January 22, 1852, Marietta was incorporated as a city, electing John Heyward Glover as its first Mayor. The first town marshal law enforcement officer was subsequently appointed, and in 1854 the Marietta Fire Company was established.

In April 1862, the War Between the States came to Marietta in the form of a group of Union undercover agents, who, after an overnight stay at the Kennesaw House (a hotel still standing on Depot Street near the Marietta town square) boarded the W & A railroad northbound train at the Marietta station. At Big Shanty, now known as the City of Kennesaw, the Union agents took control of the train, leading to the great locomotive chase with the pursuing train "Texas" overtaking the "General" near Ringgold, Georgia. Following the Battles of Kennesaw Mountain, General Sherman arrived in Marietta on July 3, 1864. Marietta remained occupied by Federals until November 1864 when Sherman ordered the evacuation of Marietta, destruction of the railroads and has the Union Army set fire to the buildings around Marietta Square.

After the devastating ruin endured during the War Between the States, Marietta began to prosper as new businesses were established. These included a barrel factory, knitting mills, paper mills and marble works. In the 1870s a new jail and courthouse were built and in 1894 the Marietta Police Department was established to bring law and order to the growing town. The year 1889 saw the advent of street lights illuminating the town, and by 1898 a local telephone company was serving residents. While private schools held classes in the late 1870s, Marietta's first public school building was completed in 1894.

In 1905 an electric railway began operating between Marietta and Atlanta. The Marietta Board of Lights and Water was created in 1906 by the City Council to administer water and electric utilities in Marietta. By 1940, there were 8,600 residents in Marietta.

World War II brought additional changes to Marietta. In 1941 Rickenbacker Field, now Dobbins Air Reserve Base, was built south of town adjoined by the Bell Aircraft plant. During the WWII period, B-29s were produced at the plant, and employment peaked at 28,000.

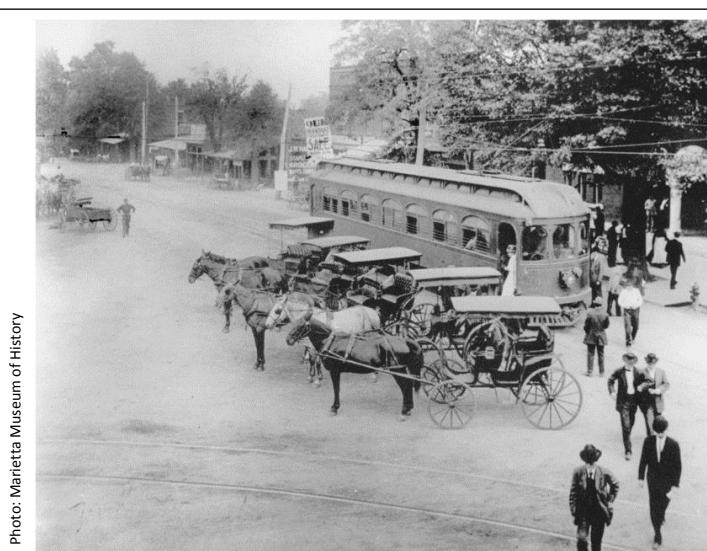


Photo: Marietta Museum of History

*Marietta Square 1913*

# CITY OF MARIETTA

Photo: Marietta Museum of History



*Marietta Square 1950s*

This was a major driver of workforce housing construction in the 1940s. Marietta experienced a large population increase during WWII, with the city more than doubling its residents in three years to almost 18,000. The plant closed in 1945 but reopened in 1951 as Lockheed-Georgia Company and continues to be the largest private employer in the area.

The 1960s and 70s saw many advancements in the City with more public, private and post-secondary schools and businesses opening up as well as the completion of Interstate 75 through Marietta. In 1980, the population rose to about 31,000 residents. In 1984, Marietta undertook a major renovation of Glover Park in conjunction with a significant financial contribution from developer John Williams. This park is the center of historic Marietta Square, which has become an award-winning destination of choice for enjoyment of festivals, concerts, special events, cultural arts, shopping, dining and feature film production in an authentic historic setting.

During the 1990s and 2000s, new establishments that opened in the City of Marietta included Cobb

County's new Central Library; the City Club Marietta, an 18-hole golf course; the Marietta Museum of History; the Marietta Conference Center and Resort, now known as the Hilton Atlanta/Marietta Hotel and Conference Center; the county's fifth courthouse; the city's new public Safety complex for Police and Fire; the new Marietta High School campus; the Gone With the Wind Museum: Scarlett on the Square; the grand re-opening of the restored Strand Theater; several historical attractions and parks; and Cobb's sixth courthouse, completed in 2010. The city's population grew to more than 56,000 residents by 2010.

In recent years, additional investments have been made to improve the quality of life for citizens and visitors by attracting new businesses, redeveloping distressed areas, adding and upgrading parks and recreation centers, improving traffic and city streets, sidewalks and bridges, upgrading water, sewer and electric utilities, supporting businesses and residents alike, and promoting tourism. Frequent special events draw many thousands to the downtown throughout the year. Marietta continues to be a progressive, modern city while maintaining the southern charm of a friendly, historic town.

Although Marietta's foundation lies in its historic beginnings, its growth and economic vitality results from its forward thinking, extensive planning and the dedication of citizens and government. Development in and around Marietta has caused this area to be one of the fastest growing suburbs in the metro Atlanta region. Today public policies and investment in redevelopment are helping to renew older neighborhoods and commercial corridors in Marietta and ensure sustained growth through the 21<sup>st</sup> century.



*Marietta Square 2016*

# TABLE OF CONTENTS

## INTRODUCTION

|  |    |
|--|----|
| Budget Message .....                           | 1  |
| About Marietta .....                           | 12 |
| Introduction:                                  |    |
| Budget Calendar .....                          | 14 |
| Budget Process.....                            | 15 |
| Basis of Budgeting .....                       | 16 |
| Amending the Budget .....                      | 16 |
| Basis of Presentation .....                    | 17 |
| About the Budget Book .....                    | 18 |
| Mission Statement.....                         | 18 |
| Vision Statement and Statement of Goals .....  | 19 |
| Comprehensive Plan 2006-2030 Policies .....    | 23 |
| Financial Policies .....                       | 34 |
| City of Marietta Organization Chart.....       | 36 |
| City of Marietta Fund and Function Chart ..... | 37 |
| Personnel Position Summary .....               | 38 |

## FINANCIAL SUMMARY

|   |    |
|---|----|
| Sources and Uses of Funds .....   | 39 |
| Combined Statement of Revenue, Expenditures and Changes in Fund Balance ..... | 47 |
| Revenue Analysis:   |    |
| Charges for Services .....  | 50 |
| Fines and Forfeits .....  | 50 |
| Property Taxes.....   | 51 |
| Other Taxes .....   | 51 |
| 1% Sales Tax.....   | 52 |
| Licenses and Permits.....   | 52 |
| Intergovernmental Revenue.....  | 53 |
| Other Financing Sources .....   | 53 |
| Revenue Summary Narrative .....   | 54 |
| Expenditure Summary Narrative .....   | 58 |
| Fund Balance Summary.....   | 60 |
| Aggregate Debt Service .....  | 61 |

## GOVERNMENTAL FUNDS

|   |    |
|---|----|
| General Fund .....                                    | 65 |
| General Fund Summarized Operating Budget.....         | 66 |
| City General Administration .....                     | 68 |
| Organization Chart.....                               | 68 |
| Mission Statement and Goals & Actions .....           | 69 |
| Performance Measurements and Goals Accomplished ..... | 70 |
| Expenditure Summary and Personnel Detail .....        | 71 |
| Municipal Court .....                                 | 72 |
| Organization Chart.....                               | 72 |
| Mission Statement and Goals & Actions .....           | 73 |
| Performance Measurements and Goals Accomplished ..... | 74 |
| Expenditure Summary and Personnel Detail .....        | 75 |
| Finance .....   | 76 |
| Organization Chart.....                               | 76 |
| Mission Statement and Goals & Actions .....           | 77 |
| Performance Measurements and Goals Accomplished ..... | 78 |
| Expenditure Summary and Personnel Detail .....        | 79 |
| Human Resources and Risk Management.....              | 80 |
| Organization Chart.....                               | 80 |
| Mission Statement and Goals & Actions .....           | 81 |
| Performance Measurements and Goals Accomplished ..... | 82 |
| Expenditure Summary and Personnel Detail .....        | 83 |
| Development Services .....                            | 84 |
| Organization Chart.....                               | 84 |
| Mission Statement and Goals & Actions .....           | 85 |
| Performance Measurements and Goals Accomplished ..... | 86 |
| Expenditure Summary and Personnel Detail .....        | 87 |

# TABLE OF CONTENTS

|  |            |
|--|------------|
| Public Works .....   | 88         |
| Organization Chart.....  | 88         |
| Mission Statement and Goals & Actions .....                                      | 89         |
| Performance Measurements and Goals Accomplished .....                            | 90         |
| Expenditure Summary and Personnel Detail .....                                   | 91         |
| Parks, Recreation and Facilities.....  | 92         |
| Organization Chart.....  | 92         |
| Mission Statement and Goals & Actions .....                                      | 93         |
| Performance Measurements and Goals Accomplished .....                            | 94         |
| Expenditure Summary and Personnel Detail .....                                   | 95         |
| Police .....   | 96         |
| Organization Chart.....  | 96         |
| Mission Statement and Goals & Actions .....                                      | 97         |
| Performance Measurements and Goals Accomplished .....                            | 98         |
| Expenditure Summary and Personnel Detail .....                                   | 99         |
| Fire.....  | 100        |
| Organization Chart.....  | 100        |
| Mission Statement and Goals & Actions .....                                      | 101        |
| Performance Measurements and Goals Accomplished .....                            | 102        |
| Expenditure Summary and Personnel Detail .....                                   | 103        |
| City Non-departmental .....  | 104        |
| Expenditure Summary .....  | 104        |
| <b>Special Revenue Funds, Capital Projects Funds and Debt Service Fund .....</b> | <b>105</b> |
| Expenditure Summary and Personnel Detail:  |            |
| Lease Income Fund .....  | 106        |
| Tax Allocation District (TAD) Fund.....  | 106        |
| Cemetery Fund.....   | 107        |
| Community Development Block Grant (CDBG) Fund.....                               | 108        |
| Grants Fund.....   | 109        |
| Asset Forfeiture Fund .....  | 109        |
| Radio System Replacement Fund .....  | 110        |
| Aurora Fire Museum Fund.....   | 110        |
| Gone With The Wind Museum Fund.....  | 111        |
| Hotel / Motel Tax Fund .....   | 112        |
| Auto Rental Excise Tax Fund .....  | 112        |
| Parks and Tree Funds .....   | 112        |
| City Parks Bond Fund.....  | 113        |
| Redevelopment Bond Fund .....  | 113        |
| SPLOST 2011 Fund .....   | 114        |
| SPLOST 2016 Fund .....   | 115        |
| Debt Service Fund .....  | 116        |

## PROPRIETARY FUNDS

|   |            |
|---|------------|
| <b>Board of Lights and Water (BLW) Fund .....</b>                 | <b>117</b> |
| Board of Lights and Water (BLW) Summarized Operating Budget ..... | 119        |
| Board of Lights and Water (BLW) General Administration.....       | 120        |
| Organization Chart.....   | 120        |
| Mission Statement and Goals & Actions .....                       | 121        |
| Performance Measurements and Goals Accomplished .....             | 122        |
| Expenditure Summary and Personnel Detail .....                    | 123        |
| Electrical .....  | 124        |
| Organization Chart.....   | 124        |
| Mission Statement and Goals & Actions .....                       | 125        |
| Performance Measurements and Goals Accomplished .....             | 126        |
| Expenditure Summary and Personnel Detail .....                    | 127        |
| Water and Sewer .....   | 128        |
| Organization Chart.....   | 128        |
| Mission Statement and Goals & Actions .....                       | 129        |
| Performance Measurements and Goals Accomplished .....             | 130        |
| Expenditure Summary and Personnel Detail .....                    | 131        |

# TABLE OF CONTENTS

|  |            |
|--|------------|
| Customer Care.....                                       | 132        |
| Organization Chart.....                                  | 132        |
| Mission Statement and Goals & Actions .....              | 133        |
| Performance Measurements and Goals Accomplished .....    | 134        |
| Expenditure Summary and Personnel Detail .....           | 135        |
| Information Technology .....                             | 136        |
| Organization Chart.....                                  | 136        |
| Mission Statement and Goals & Actions .....              | 137        |
| Performance Measurements and Goals Accomplished .....    | 138        |
| Expenditure Summary and Personnel Detail .....           | 139        |
| BLW Non-departmental .....                               | 140        |
| Expenditure Summary .....                                | 140        |
| <b>Enterprise Funds and Internal Service Funds .....</b> | <b>141</b> |
| Expenditure Summary and Personnel Detail:                |            |
| Golf Course Fund .....                                   | 142        |
| Mission Statement and Goals & Actions .....              | 143        |
| Performance Measurements and Goals Accomplished .....    | 144        |
| Conference Center Fund .....                             | 145        |
| Conference Center Reserve Fund.....                      | 145        |
| Self-Insurance Fund .....                                | 145        |
| Fleet Maintenance Fund.....                              | 146        |
| <b>FIDUCIARY FUNDS</b>                                   |            |
| <b>Trust Funds .....</b>                                 | <b>147</b> |
| Expenditure Summary:                                     |            |
| General Pension Trust Fund.....                          | 148        |
| Other Post-Employment Benefits (OPEB) Trust Fund.....    | 148        |
| Trust Extension Fund.....                                | 149        |
| Vogtle Generation Trust Fund .....                       | 149        |
| <b>CAPITAL IMPROVEMENTS</b>                              |            |
| Capital Summary Narrative .....                          | 151        |
| Capital Improvement Program Detail:                      |            |
| Computer & Technology .....                              | 153        |
| Facility Improvements .....                              | 153        |
| Vehicles and Powered Equipment .....                     | 154        |
| Utility Projects .....                                   | 155        |
| Miscellaneous Capital Outlay.....                        | 158        |
| Transportation Projects .....                            | 159        |
| Capital Summary by Department.....                       | 160        |
| <b>APPENDIX</b>  |            |
| Budget Ordinance .....                                   | 161        |
| Millage Rate Ordinance.....                              | 165        |
| Glossary of Terms.....                                   | 166        |
| Index .....  | 172        |

# INTRODUCTION



## Office of the City Manager Budget Message Fiscal Year 2018

July 1, 2017

The Honorable R. Steve Tumlin, Jr.  
And Members of the City Council  
City of Marietta

I respectfully submit the official document for the adopted budget for fiscal year 2018, which begins July 1, 2017 and ends June 30, 2018. As the City's financial and spending plan for the new fiscal year, the adoption of the budget is one of the most important actions taken by the City Council each year. It authorizes resources and establishes a direction for our programs and services of the city government for the coming year in accordance with the City's Vision Statement, Strategic Plan and Comprehensive Plan.

With each budget cycle, the City addresses the challenge of providing services with limited resources. The budget process provides the foundation that guides the operational and financial planning for the City. It factors in a world of constraints and pressures – new needs, citizen demands, efficiency in government – and requires tradeoffs, thus limiting the number of choices and requiring that some requests go unmet. During the last decade, we were faced with the worst economic downturn since the 1930s. Many hard decisions had to be made including program and benefit changes, postponing of capital expenditures, additional operating budget cuts and the continuation of hiring delays and previous operating budget cuts. This proactive and responsible approach has enabled the city to keep taxes at their current level, continue to provide the services that our citizens desire, preserve the healthy reserve balance we have worked hard to accumulate, and maintain our bond rating which is one of the highest in the State.

Following a period of slight population decrease, Marietta's population increased by 4.4 percent from 56,579 to 59,067, between 2010 and 2015, according to the U.S. Census Bureau. Over the last 10 years the City has worked hard to change the owner-occupied vs. renter occupied housing balance and encourage more home ownership. There were 25,630 housing units in the city in 2015 and although it is higher today, the owner occupancy rate grew from 38 percent to 43 percent between 2000 and 2015 following demolition of hundreds of rental units and construction of new homes. Today, new residential communities in redevelopment areas are successfully attracting home buyers, many of whom are baby-boomers and empty nesters, and influencing demographic trends. While the city's older adult population is increasing, the population age 25 to 44 decreased by 20 percent during the recession. Future demographic trends show that the city is expected to continue to grow and to become more diverse in its population.



*The Atlanta United Football Club built its world-class training facility and headquarters on Franklin Gateway. The City purchased and demolished two distressed apartment complexes and developed the property using Redevelopment Bond proceeds. This \$60 million facility has spurred interest in the private sector, causing a halo-effect of quality redevelopment and new businesses coming to Marietta.*

The City of Marietta is a major business and employment center in Cobb County and has a strong concentration of companies in the professional, technical and scientific services, manufacturing, retail and healthcare industries along with having major governmental employers. In 2015, Marietta held only 8 percent of the County's population while it is home to 13 percent of business firms, 13.2 percent of manufacturers' shipments, 14.1 percent of merchant wholesaler sales, and 19.1 percent of retail sales in the County. Between 2009 and 2014, Marietta resident employment in educational, health and social services as well as the professional, scientific, and management industries increased. Marietta's educational attainment also rose, including individuals 25 and over with Associate Degrees (+52.6%), individuals 18 to 24-year old with Bachelor's degrees (+28.6%) and the population with only or without a high school diploma decreased. If these trends continue, Marietta will increase in its ability to provide an educated workforce to existing and prospective employers.

Over the last 10 years the city has worked hard to maintain a vibrant downtown, expand housing opportunities, expand its trail network, improve parks and recreation offerings, attract and retain industry and quality jobs. Revitalization of the Franklin Gateway Corridor will continue as the city implements the 2013 Redevelopment Bond and as tracts of land, the city purchased as apartments and demolished, are developed. Two of the tracts have undergone redevelopment with Atlanta United Football Club's Headquarters and Practice Facility. A third parcel is now the Franklin Gateway Sports Complex. With current policies in place and continued support from city leadership, residents and community partners, we should see a continuation of positive growth trends. Currently Marietta has the 3<sup>rd</sup> largest city budget in the state, and the 11<sup>th</sup> largest percentage increase of daily population in the country.

As a result of the national economic recession, Marietta's overall revenue picture actually decreased over the last several years; however, all areas are now experiencing a positive change. Revenue growth and upward trends can be seen in real estate and personal property taxes, charges for services such as sanitation and recreation, business licenses, construction permits and tourism revenue from hotel/motel taxes, and our downtown is doing better than most. Redevelopment and economic development projects are underway and progressing toward our goals. In recent years the city felt the effects of the national downturn in housing starts and sales, which stalled

many of our redevelopment projects, but because we are primarily a built-out urban area, the impact was less pronounced than in many other metro communities. We have seen large double-digit percent increases in our real estate transaction revenue over the last three years which indicates that real estate market is vigorous in Marietta. We also have new home building taking place in most of our formerly stalled developments, and some developments are complete and residences are fully occupied. Pricing of both new and existing housing is rising to near pre-recession levels. We believe the overall upward trend will continue to grow and currently have 800 new housing units being built.



*Downtown Marietta is the setting for many events and attractions throughout the year, such as the annual Fourth of July celebration, which includes the popular Freedom Parade, day-long activities of games, food and music, ending with a spectacular fireworks display.*



The test of government is the ability to insure long-term operating functions without a disruptive impact upon those we serve. A city must maintain an expenditure rate that does not

exceed its revenue growth, while allowing itself the flexibility to respond to changing conditions. In times of revenue stagnation or slow growth, cities must prioritize services and make appropriate and timely cuts that adapt to the changing revenue forecast. During growth periods, it is equally important to carefully plan where to focus those additional resources in order to provide the greatest benefit to our citizens. To this end, it is important that the City Council and staff continue our efforts to follow a conservative course that insures long-term as well as short-term stability. I am pleased to report that our efforts over the last year resulted in significant expenditure savings which has again allowed us to make additional capital purchases at year end.



*Gateway monuments on major thoroughfares throughout the city provide a welcome to the City of Marietta and designate historic neighborhoods. These projects were completed with SPLOST funding. The pictured location is at the corner of Whitlock Avenue and Burnt Hickory Road.*

## **BUDGET FORMAT**

Government budget documents should provide sufficient, meaningful and useful information to elected officials and the public. To that end, we have developed a budget document that serves as a:

1. Policy
2. Financial Plan
3. Operation Guide, and
4. Communications Device

Combined, these elements define what the City of Marietta has done, what it plans to do, and how it will accomplish these objectives. The FY2018 Budget is a plan that links developed organizational goals and objectives with the financial resources necessary to fund them. The allocation of money and personnel becomes increasingly important as more demands are placed on limited resources.

## **BUDGET GOALS FOR FY2018**

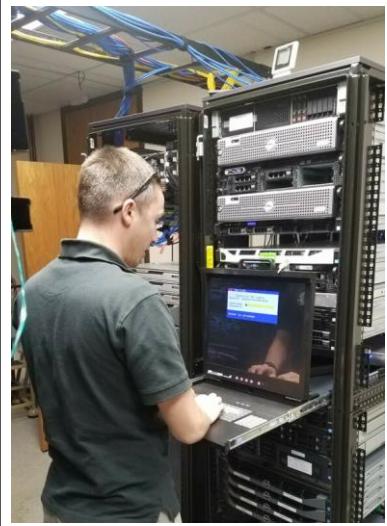
The FY2018 budget is based on the following goals incorporated into an overall strategy for minimizing the cost of local government:

- We will seek methods to reduce spending and monitor expenditures, including the use of innovative technology, to insure that we remain within budget parameters.
- We will maintain fund balance reserves in accordance with our reserve policy.
- We will invest in our future and partner with our community to encourage economic growth.
- We will seek new sources of revenue and implement cost-cutting measures.
- We will provide a superior level of support and service to the community.
- We will continue to provide competitive wages and positive work environments that will attract and retain quality employees.

## **FY2017 IN REVIEW**

The City of Marietta worked diligently last year to improve the quality of life of our citizens as we continued to develop our City into the most livable community in the Atlanta metro region. In order to progress toward this goal, we undertook the following major initiatives:

1. Substantial redevelopment efforts are underway with funding from the citizen-approved \$68 million bond for urban redevelopment. \$64 million is dedicated to the Franklin-Gateway redevelopment area for the acquisition and demolition of developed property for redevelopment and road infrastructure improvements. In addition, \$4 million is dedicated for streetscape improvements in the Whitlock Avenue corridor. Two distressed apartment buildings on Franklin Gateway were purchased and demolished with these bond funds. These properties represent 50 contiguous acres along Interstate 75, and Atlanta United, the City's Major League Soccer club, built its state-of-the-art headquarters and training complex there. The project represents more than \$60 million in new investment by Atlanta United to the area and approximately 80 high-paying jobs. Home Depot also continues to expand in the Franklin Gateway area and now employs over 1,200 people. The city also used the Bond Fund to purchase another apartment complex on Franklin Gateway and is under contract to sell the 28 acres this year.
2. Parks bond projects continued as scheduled. Joanne B. Woodward Park is a newly constructed neighborhood park that includes a picnic area with tables, greenspace and landscaping. The Custer Park Sports and Fitness Center expanded its hours due to high utilization by the citizens of Marietta. The city had great participation at this location in their youth camp programs throughout the year when school was not in session. Construction of permanent restroom structures at Merritt Park, Victory Park, Whitaker Park, Lewis Park, Henry Park and Glover Park were completed.
3. The Franklin Gateway Sports Complex opens in August 2017. This complex is state of the art and includes three lighted artificial turf fields, a playground, picnic area, walking track, concessions and restrooms building and park offices. The fields are lined for soccer and lacrosse play and can be used for other sports needing a rectangular play surface. Four user groups will begin play by the end of August 2017 offering youth and adult soccer and lacrosse programs.
4. Transportation projects continued throughout the city using voter-approved 1% Special Purpose Local Option Sales Tax (SPLOST) funds. These projects include intersection and sidewalk improvements, annual road resurfacing, multi-use trail and bridge improvements and streetscape enhancements. In addition, some projects were completed with reimbursements from the Georgia Department of Transportation (GDOT). Phase 1 of the renovation of the Public Works facility, the oldest operational city-owned building, was completed.
5. Marietta uses technology internally and externally to improve efficiency, ensure data security and provide better services to citizens and customers while saving money. In a multi-year project, Marietta Power and Marietta Water moved to an Automated Meter Infrastructure, which allows electric and water meters to be read remotely in real-time from the BLW customer service and billing office. Meter reading in the field will no longer be necessary. In addition, problems such as water leaks can be recognized more quickly before costly and excessive loss occurs.
6. A beautification and enhancement project adjacent to Historic Marietta Square is underway. The Atherton Square Revitalization project includes the renovation of the Marietta Welcome Center and improving the surroundings and park with Transportation Enhancement (TE) funds from the State of Georgia. Throughout the downtown trees are being replaced with 20- 24-foot tall trees that are more suited to urban conditions which do not disrupt the brick sidewalks.



*The Information Technology Department manages and supports PCs, laptops, virtual and physical servers, networks, mobile devices, business applications, websites, GIS/Web mapping applications, two-way radios and non-public safety radio systems, emergency alert and public-address systems, crisis management interoperability systems, and maintains FCC licenses for City/BLW operations.*



*Parks Bond and Redevelopment Bond proceeds were used to construct the state-of-the-art Franklin Gateway Sports Complex. This new facility includes three lighted artificial turf fields, a playground, picnic area, walking track, concessions and restrooms building and park offices.*

7. The Marietta Fire Department achieved and retained the highest recognition a department can receive by earning an ISO rating of Class 1. They are the first fire department in Cobb County to receive this designation, and they are one of only 18 departments in the state of Georgia to receive this recognition. The Class 1 Designation not only commends the fire department for its preparedness to provide safety and security, it also saves Marietta's citizens and businesses money through lower insurance premium costs. This

highly coveted Class 1 Designation was achieved through the high level of service, safety, protection and fire prevention provided to the community.

8. The Marietta Police Department's Training Citizens to be Safe initiative focuses on giving the community the know-how to protect themselves and others. They host seminars and courses regularly throughout the year including: firearm safety, social media security and personal protection, Rape Aggression Defense (RAD) Women's Self-Defense, RadKids, the highly acclaimed and award winning Civilian Response to Active Shooter Events (CRASE) and Teacher's Active Shooter seminars, Citizen's Police Academy, Pastor's Police Academy, and safety talks to Boy Scout and Girl Scout groups.

## **FY2018 MAJOR INITIATIVES**

Marietta will continue its makeover efforts by focusing on parks, streets and traffic projects, economic development, redevelopment and creating a friendly, safe and aesthetically pleasing environment for citizens and visitors. A major portion of the City Council's Vision Statement and Comprehensive Plan revolves around these objectives. With these goals in mind, the following major initiatives are planned in the coming year:

1. The voters approved a 1% Special Purpose Local Sales Tax (SPLOST), which went into effect in January 2016 after the 2011 SPLOST expired. Intersection improvements, street and sign marking reflectivity projects, gateway improvements, annual street resurfacing, drainage improvements, sidewalk and multi-use trail construction, and traffic calming devices will be addressed. Design has begun on nine intersection improvement projects with more anticipated to begin design in FY2018. The Roswell Road at Cobb Parkway turn lane project is under construction. Projects throughout the city will begin construction during FY2018 including, Cemetery Trail, North Marietta Parkway at Cobb Parkway, Roswell Street, Church Street, Manget Street, Canton Road and Allgood Road. The public safety training center design is underway. The new Traffic Control Center is complete and operational, and the fleet shop expansion and renovation is scheduled this budget year.
2. Parks bond projects in progress will continue as scheduled. The Elizabeth Porter Park that will break ground in August 2017 will include a splash pad, playground, picnic pavilions and greenspace. In addition, members of the City of Marietta's Elizabeth Porter Historic Committee raised money from community members and organizations to fund



*The Marietta Fire Department conducted swift water rescue training at Six Flags White Water park.*

monument, art, and murals in the new park. The EP park fund was created for enhancements within Elizabeth Porter Park including a statue to honor park namesake Elizabeth Porter and interpretative signage recounting the history of the African American hospital and the Baptist Town community. The new park is the site of the historic hospital, then the once-popular canteen, and lastly the Elizabeth Porter recreational facility. The Elizabeth Porter Park Fund will have more than \$80,000 from a fundraising campaign and donations to tell the story of Marietta, Baptist Town, and Elizabeth Porter. Current plans call for approximately \$50,000 to go towards a statue of Mrs. Porter, signage within the park, and donor recognition. Additional plans for enhancements to the park are to be finalized.

3. Maintaining, expanding and upgrading the water, sewer and electric utilities will ensure reliable and high-quality services to our customers and citizens. Several large-scale and multi-year projects will continue in FY2018 such as Marietta Power's conversion of overhead power lines to underground along Powder Springs Road along with the installation of new lighting as part of the streetscape improvement project the city will construct with SPLOST dollars. Major utility relocation projects will take place over the next two years to move water and sewer lines on Lower Roswell Road from South Marietta Parkway to Old Sewell Road and also along Roswell Street where SPLOST projects are planned to get underway. Major sewer replacement projects will also take place in the corridor from Highway 41 to east of I-75.
4. Economic Development and Redevelopment continue to be a priority for the coming year as Marietta brings in new businesses, retains existing industries, and revitalizes distressed shopping centers. The voter-approved Redevelopment Bond provides funding for the acquisition and demolition of property in the Franklin Gateway area for further redevelopment. Some additional properties will be purchased and new and existing properties will be marketed for redevelopment. In addition, the construction of streetscape improvements on Whitlock Avenue with dedicated bond funds is nearly complete.



*Marietta Power is a recipient of the American Public Power Association (APPA) award for Reliable Public Power Provider (RP3®). Marietta Power has been an RP3 recipient for seven years. This is the second consecutive time Marietta Power has achieved the Diamond Level RP3 certification. The RP3 Award at the Diamond Level is the highest recognition attainable.*

## FOUNDATION FOR THE BUDGET

### REVENUE



*The Marietta Police Department received the Highway Enforcement of Aggressive Traffic (HEAT) grant from the Governor's Office of Highway Safety, which helps finance projects that will help combat distracted driving, lack of seat belt usage, impaired driving, pedestrian accidents and educational material to help ensure Marietta roadways are safe.*

Marietta has been in the fortunate position of being able to ride out the storm during downturns in the economy. Strong fiscal policies, ample reserves, and a diverse revenue base have sustained the City while waiting for the national and local economies to turn around. The revenue picture has improved, and we are seeing an upward trend in almost every category. While there is a need for additional revenue to adequately fund capital requirements as we go forward, we were able to increase our funding level this year. In addition, we typically use other sources such as grants and year-end surplus to purchase necessary items. No tax increases or fee increases are recommended or approved with this budget. We made a concerted effort to not raise the tax burden on our

citizens during the economic downturn, but instead cut expenses wherever possible, including decreasing the number of employees with a selective hiring freeze for many years. Our revenue sources are varied, and we see growth in all areas, except the vehicle tax lines. Our real property tax is projected to move above where it was in 2009 for the first time since the Great Recession.

Certain assumptions are incorporated into our revenue forecast. The following section is a brief explanation of the assumptions used and the effect on projected revenue categories.

### Property Taxes

The value of Marietta's real estate tax digest in conjunction with applicable exemptions increased in 2017 by an overall 7.5%. Commercial and industrial valuations make up 55% of the real estate digest while taxable residential valuations make up 45%. The commercial side increased by 9.7% and the residential side increased by 9%. The personal property and motor vehicle digest decreased by 1.7%.

Tax revenue projections in the General Fund are expected to rise but be stabilized somewhat due to Marietta's tax law that froze residential property values in 2001 for tax relief purposes. This law states that if a property's value increases after the 2001 base year, an exemption will be granted in the amount of the increase. In this scenario, the tax owed on this property remains steady even though the property value has increased. Once the property is sold, however, the base year is reset and the current value becomes the benchmark. As properties resell, more tax revenue is generated based on the new assessed value. These resales are just part of the revenue growth story. New developments have been built in the last few years and more are underway. Marietta is at the beginning of a substantial period of infill and redevelopment, which is possible because of prior planning and infrastructure upgrades.

The millage rate for the maintenance and operation of the city, also known as the General Fund, remains steady at 2.788 mills as it has since 2003. In the Debt Service Fund, the millage rate decreased to 2.750 mills last year and remains at that level this year. The Cemetery Fund millage rate remains at 0.079 mills.

### Miscellaneous Taxes

Tourism tax revenue is trending higher due to increased activity in the hotel/motel tourism industry over the last few years. Wholesale taxes on alcoholic beverages are expected to increase slightly in FY2018. The Insurance Premium Tax is expected to increase from last year's funding level. Franchise Fees are expected to increase in many areas such as electric and cable TV; however, telephone franchise taxes are expected to continue its steady decline. Real Estate and Intangible Recording taxes are showing an upward trend, indicating that the local housing market is trending upwards as well.



*Marietta Water received an award for the Water Distribution and Wastewater Collection System of Excellence (Gold Awards) from the Georgia Association of Water Professionals (GAWP). The evaluation for this award is a rigorous process in which an audit team conducts site visits, interviews, and extensive policy and record reviews. The award criteria for each category include staff training and state certifications, safety programs, preventative maintenance programs, standard operating procedures, emergency response programs and safety programs. To receive the Gold Award designation, a grade of 95 percent or better is required in all these categories.*

Revenue from the 1% Special Local Option Sales Tax (SPLOST) for road, transportation, construction and capital projects is budgeted on a prescribed schedule. This tax was approved by the voters which began in January 2016 and expires in December 2021. The SPLOST funds are collected by Cobb County and disbursed to the cities. The SPLOST provides the funds necessary to maintain our streets and make traffic safety improvements on the roadways and at intersections. In addition, the 2016 SPLOST has funding approved for capital purchases such as public safety vehicles and renovations to public buildings.

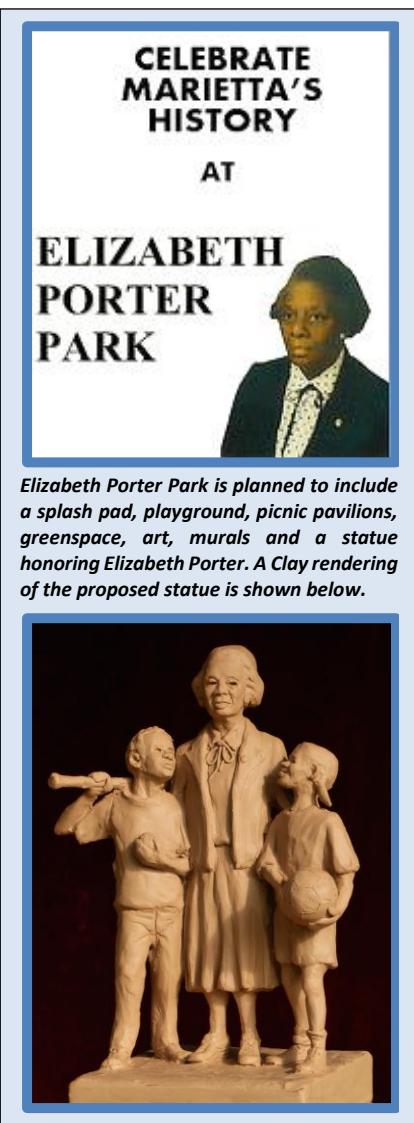
### Licenses and Permits

Increases in business license revenue can be seen in all sectors, whether in manufacturing, retail, restaurants or service businesses. The value of our business license renewals in addition to the number of new licenses being issued each year have been increasing. We continue to look at our economic development efforts to provide the growth in this area. With companies relocating to Marietta each year, we expect business license revenue to steadily increase in the coming years. General building permit revenue is exhibiting steady

growth as well. With our infrastructure in place in redeveloped areas and having many developments already underway, building has recommenced in both commercial and residential areas. The Licenses and Permits category is a strong indicator of the local economy, and we have seen solid and steady growth for the last four years, with an increase budgeted for FY2018 as well.

### Charges for Services

In the General Fund, this category is a steady source of revenue, with most of the receipts coming from Sanitation services. As land is redeveloped and housing projects are completed, more customers are added to our service area. Sanitation services include solid waste and yard waste pickup, recycling, and special large pickups at a level of service that is unsurpassed by neighboring communities. This source increases about 1-3% per year. Recreation fees are expected to increase due to the opening of the new Franklin Gateway Sports Complex and additional activities at the new Custer Park Sports and Fitness Center in FY2018. The Center is the site for youth day camps, which are held throughout the year during school vacations. All other recreation revenue is anticipated to be consistent with last year's budget numbers for youth and adult recreation programs, arts and crafts festivals, concerts, sports teams, and special events. Minor sources of revenue, such as, document copying fees, false alarm fees, film permits, and the charge to the school board for tax collection services, round out this category.



The BLW is committed to providing reliable and high-quality service at the lowest possible ratepayer cost. No increases in rates to power customers are included in this budget. In the recent past, the water rate structures have been increased in order to cover the rise in cost of purchasing these commodities from our suppliers. We evaluate this need at mid-year when our annual cost increases occur. Because weather can affect the demand for water and power, conservative projections are made in this area. In addition, the BLW adopted a water conservation plan as well as a water conservation rate structure. In general, sales volumes in electricity, water and sewer services are anticipated to increase as the residential and commercial real estate markets continue to grow in Marietta.

Marietta City Club, the City's golf course, remains a leader in public golf courses in the metropolitan area. The quality and attractiveness of the course and the friendly service in both golf operations and concessions has helped to ensure a steady number of rounds, tournaments and outings over the years. Again, this is an area greatly affected by weather, but recent sales and rounds averages were used to project revenue estimates for the coming fiscal year.

### Fines and Forfeitures

General traffic fines are expected to remain stable in the coming year based on the trends of the recent past. The photo red-light violation program has been instrumental in providing greater safety for motorists, pedestrians and police officers, which has been the goal of this valuable program. The cameras were removed from one intersection because it was redesigned and reconstructed, and we will see a drop in revenue accordingly. A school bus passing camera program, which identifies drivers who pass a school bus when red lights are flashing, was instituted in 2014. We expect these violations will decline as enforcement continues.

### Miscellaneous

Interest income and investment earnings have been extremely inconsistent in recent years. This category is budgeted conservatively in all funds and is based on current rates.

## EXPENDITURES

Although we were unable to fund many requests, this budget allows us to maintain or increase service levels and earmark more funding for capital purchases in the General Fund. In addition, we have pulled together an estimated \$303.2 million in funding from several sources, such as federal grants, SPLOST revenue, BLW, Parks bond funds, Redevelopment bond proceeds, TAD collections, private donations and city contributions in order to continue the largest makeover in Marietta's history. This project began more than ten years ago and covers streetscapes, sidewalks, trails, roads, intersections, traffic, utility infrastructure, parks and building improvements and encompasses purchasing and razing distressed properties and preparing the sites for resale and redevelopment.

The table below shows a summary of the approved budget for the City of Marietta by expenditure category. Totals for each expenditure category as well as each fund are also presented. This chart includes inter-fund transfers but excludes planned reserve increases.

### FY2018 Budget

| FUND                      | PERSONAL SERVICES | OPERATING SERVICES | CAPITAL PROJECTS  | TOTAL BUDGET       |
|---------------------------|-------------------|--------------------|-------------------|--------------------|
| General Fund              | 38,828,952        | 16,356,837         | 1,500,000         | <b>56,685,789</b>  |
| Lease Income              | 0                 | 2,764,400          | 0                 | <b>2,764,400</b>   |
| Tax Allocation Districts  | 0                 | 851,155            | 0                 | <b>851,155</b>     |
| Cemetery                  | 103,845           | 84,517             | 0                 | <b>188,362</b>     |
| CDBG                      | 190,391           | 32,091             | 0                 | <b>222,482</b>     |
| Police Asset Forfeiture   | 0                 | 1,000,000          | 0                 | <b>1,000,000</b>   |
| Gone With The Wind Museum | 78,952            | 171,548            | 0                 | <b>250,500</b>     |
| City Parks Bond           | 30,000            | 305,000            | 1,725,000         | <b>2,060,000</b>   |
| Hotel Motel Tax           | 0                 | 3,475,000          | 0                 | <b>3,475,000</b>   |
| Auto Rental Excise Tax    | 0                 | 425,000            | 0                 | <b>425,000</b>     |
| Redevelopment Bond        | 0                 | 0                  | 10,500,000        | <b>10,500,000</b>  |
| 2011 SPLOST               | 0                 | 0                  | 12,998,227        | <b>12,998,227</b>  |
| 2016 SPLOST               | 370,573           | 265,000            | 12,464,811        | <b>13,100,384</b>  |
| Golf Course               | 0                 | 1,577,800          | 142,800           | <b>1,720,600</b>   |
| Conference Center         | 0                 | 2,764,400          | 0                 | <b>2,764,400</b>   |
| Debt Service              | 0                 | 11,010,726         | 0                 | <b>11,010,726</b>  |
| Board of Lights & Water   | 17,429,504        | 136,656,435        | 13,267,230        | <b>167,353,169</b> |
| BLW Trust Extension Fund  | 0                 | 1,000,000          | 0                 | <b>1,000,000</b>   |
| Fleet Maintenance         | 947,060           | 2,643,403          | 46,000            | <b>3,636,463</b>   |
| Self-Insurance            | 0                 | 15,569,204         | 0                 | <b>15,569,204</b>  |
| General Pension           | 0                 | 12,273,882         | 0                 | <b>12,273,882</b>  |
| OPEB Trust                | 0                 | 22,500             | 0                 | <b>22,500</b>      |
| <b>TOTAL</b>              | <b>57,979,277</b> | <b>209,248,898</b> | <b>52,644,068</b> | <b>319,872,243</b> |

This presentation includes interfund transfers but excludes planned reserve increases.

### Personal Services

As we see changes in the marketplace or in-service delivery needs, Marietta carefully plans and adapts its personnel position allocations to address those issues. Some vacant positions have been deleted in favor of new positions that are needed for efficiency of operations. The City took a conservative approach when looking at staffing levels for the coming year. Marietta is committed to preserving jobs throughout the city and because of this, all employee programs and benefits were evaluated for funding ability. The overtime and standby budgets remain at the same levels as prior years. Because of savings generated in the Personal Services category throughout the city, the city set aside funds for an employee pay increase of 3% in January 2018, and we will evaluate our financial forecast at that time to see if we can move forward with that plan.

The General Fund has a budgeted salary savings of \$1.25 million, which must be made up through current and future vacancies and a selective hiring delay for the next 12 months. Unfilled positions will be reviewed on a case-by-case basis for backfilling, however, approvals are given in the Marietta Police Department and Marietta Fire Department where adequate levels must be maintained in order to provide high-quality protection services. The ability to secure federal grant funds in order to hire officers is a valuable strategy that we have taken advantage of without obligating the City to unwieldy future costs.

The Board of Lights and Water (BLW) Fund addressed positions in order to keep up with changing technology and business practices. In this fund as well, unfilled positions are reviewed before filling. This strategy is helpful to mitigate unforeseen expenses that may arise during the year.

### Operating

Cutbacks have been made in the city-wide operating budget to compensate for rising expenses to the City such as contract increases for buildings and grounds maintenance, law enforcement programs, professional and consulting services, addressing federal requirements, rising costs for insurance, rising cost of maintaining an aging fleet of Fire, Police and municipal vehicles. This is the sixth consecutive year that General Fund departments kept their operating budgets flat with the prior year budget, with strategically-targeted increases as necessary where they make sense. We continue to look for ways to save money and cut costs, and we remain committed to operating with a thoughtful, conservative budget. Through our efforts, we are able to increase our budget for recreation services to cover the costs of operating the new Custer Park Sports and Fitness Center and the new Franklin Gateway Sports Complex.

In the BLW, departmental operating budgets remained flat to compensate for rising costs in some areas. Here, too, we are working with a judicious, responsible budget to save our utility customers money wherever possible. Departmental spending is small compared to the operating cost for the resale of electric, water and sewer services to customers.

### Capital

The General Fund approaches its capital budget conservatively in order to balance the budget and ensure that our financial outlook remains stable. While there are always capital needs throughout the city, such as the routine replacement of vehicles, the city put those expenses on hold and will address them at the end of the fiscal year. This strategy has been in place for many years and is an effective method of allocating funds where they are most needed. In FY2018 we increased our capital contingency budget to \$1.5 million. Marietta pursues other strategies in order to stretch capital dollars, such as grant funds, SPLOST funding for public safety vehicles and buildings, and police asset forfeiture funds. At the end of recent fiscal years, the capital contingency budget remained unspent, and we used those funds as well as savings in the department's operating budgets to purchase vehicles and capital equipment and address facility improvement projects.

The BLW capital budget is funded at approximately \$13.3 million. The Electrical system capital budget totals almost \$4.8 million, which includes projects such as Service to New Customers and System Improvements, which will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Water and Sewer system projects make up about \$7.7 million of the BLW's capital budget. The majority of these expenditures involve Water Line Replacements and Sewer System Upgrades. About \$592 thousand is budgeted for technology projects, and about \$222 thousand is earmarked for the Customer Care Department.

Transportation, road, capital purchases and capital construction projects account for about \$26.1 million of the capital budget in the two 1% Special Purpose Local Option Sales Tax (SPLOST) Funds. Public Works projects such as road improvements, new road construction, general street, drainage and intersection improvements, sidewalk and multi-use trail construction, and street resurfacing and repairs are funded by collections from a 1% SPLOST passed by the voters in 2011 and enacted as of January 1, 2012. Although that SPLOST expired at the end of 2015, projects will continue until all the money is spent. The 2011 SPLOST also included capital



*The Marietta Square Farmers Market is a popular weekend destination featuring a variety of fruits and vegetables, local honey, breads, pies, fudge, jam, jelly and preserves, fresh flowers and herbs and much more.*

construction projects such as Public Works facility renovations, Traffic Control Center replacement, and the construction of a new fire station. The 1% SPLOST passed by the voters in 2015 and enacted as of January 1, 2016 provides for transportation such as road, bridge, sidewalk and streetscape projects plus the purchase of police and fire vehicles, the construction of a public safety training facility, and public safety radio communications replacement. The 2016 SPLOST will expire December 31, 2021.

In the City Parks Fund budget, capital expenditures of \$2 million are budgeted for the continuation of parks projects such as the construction of the new Elizabeth Porter Park and general improvements to existing city parks and facilities. These expenditures are funded by a \$25 million general obligation bond for city parks that was approved by the citizens in 2009. A capital budget in the Golf Course Fund of \$142,800 is budgeted to make some improvements to both the clubhouse and property, and for the purchase of golf course maintenance equipment.



*The Custer Park Sports and Fitness Center is a 26,000 square-foot indoor facility that features a gymnasium, state-of-the-art cardio / workout equipment, fitness classes, locker room with showers and much more.*

Capital expenditures in the Redevelopment Bond Fund are planned for the streetscape, sidewalk, pedestrian lighting and intersection improvements for Whitlock Avenue that are almost completed. \$10.5 million is budgeted for the purchase and demolition of aging and distressed properties along Franklin Gateway. These properties include unsatisfactory

apartment buildings and vacant commercial buildings that are suffering from neglect and disrepair. Because of the proximity to Interstate 75, these large parcels are prime real estate for developers and businesses looking to move to a highly accessible location. The investment of bond funds in this area is a proactive approach to making the city safer for its residents while attracting quality industry to the area.

## **CONCLUSION**

We have been fortunate over the course of time to improve service levels, keep taxes the lowest in metro Atlanta for a city our size and improve on the financial integrity of the City. This budget seeks to strike a balance between continuing to provide quality services to our citizens, while minimizing the cost associated with local government. We will maintain a stable financial position as we wait to see how the national and local economies play out over the next year, and use available resources such as Parks Bond, Redevelopment Bond and SPLOST funding to make much needed improvements to our community. This budget is designed to focus our resources on the areas which will be of the greatest benefit to our citizens and to those who work in Marietta and visit our City. We are committed to working together toward one common goal, and this is to continue to provide the high quality of government that our constituents deserve.

The City of Marietta has several strong traditions. We have a tradition of sound fiscal management, and this year's budget continues that tradition. In addition, we have an enviable tradition of teamwork among our players – elected and appointed officials, administrative staff, employees and citizens. I am certain these traditions will endure and that this administration can continue to count on those who help them serve.

The preparation of this budget could not have been accomplished without the hard work of our city departments who made great efforts to cut expenditures and take on additional responsibilities with fewer employees, while continuing to provide exceptionally high levels of service. I would like to express my sincere appreciation to all of our department managers and employees for their dedication and cooperation. I am also grateful for the performance of our budget staff and the time they devoted to the production of this year's budget. Finally, I would like to thank the Mayor and City Council for their efforts and support during the budget process.

Sincerely,

William F. Bruton, Jr.  
City Manager

# ABOUT MARIETTA

|   |                        |
|---|------------------------|
| Date Founded  | 1834                   |
| Form of Government                                    | Council – City Manager |
| Number of Personnel positions:                        |                        |
| Employee positions (FTE)                              | 742                    |
| Elected, Appointed, Board & Commission positions      | 41                     |
| Fire:   |                        |
| Number of Stations                                    | 6                      |
| Number of Certified Firefighter and Officer positions | 132                    |
| Police:   |                        |
| Number of Precincts                                   | 1                      |
| Number of Sworn Police Officer positions              | 139                    |
| Recreation:   |                        |
| Parks and Greenspace                                  | 39                     |
| Golf Courses  | 1                      |
| Recreation Centers                                    | 2                      |
| Tennis Courts   | 20                     |
| Outdoor Basketball Courts                             | 3                      |
| Parks Acreage   | 385.3                  |
| Education:  |                        |
| Elementary Schools                                    | 8                      |
| Middle Schools / 6 <sup>th</sup> Grade School         | 2                      |
| High Schools  | 1                      |
| Special Entities                                      | 1                      |

Source: Marietta staff

| <u>Utility Customers</u> |          |        |        |
|--------------------------|----------|--------|--------|
| Year                     | Electric | Water  | Sewer  |
| 2007                     | 45,309   | 18,292 | 16,710 |
| 2008                     | 46,242   | 18,592 | 16,689 |
| 2009                     | 46,477   | 18,353 | 16,499 |
| 2010                     | 46,526   | 18,339 | 16,425 |
| 2011                     | 46,309   | 18,385 | 16,451 |
| 2012                     | 46,437   | 18,453 | 16,491 |
| 2013                     | 46,287   | 18,557 | 16,602 |
| 2014                     | 46,887   | 18,701 | 16,709 |
| 2015                     | 46,621   | 18,812 | 16,808 |
| 2016                     | 46,439   | 18,124 | 16,835 |
| 2017                     | 46,727   | 18,260 | 16,962 |

Source: Marietta staff

| <u>Land Area Composition</u> |                       |
|------------------------------|-----------------------|
| <u>Land Use Type</u>         | <u>% of Land Area</u> |
| Residential                  | 56.5%                 |
| Commercial                   | 26.7%                 |
| Industrial                   | 16.8%                 |
| Total Land Area              | 100.0%                |

Source: Marietta staff

| <u>Building Permit Activity</u> |             |            |         |          |          |       |
|---------------------------------|-------------|------------|---------|----------|----------|-------|
| Year                            | Residential | Commercial | Heating | Plumbing | Electric | Total |
| 2007                            | 1,068       | 609        | 817     | 882      | 3,160    | 6,536 |
| 2008                            | 797         | 714        | 671     | 827      | 1,758    | 4,767 |
| 2009                            | 460         | 658        | 678     | 959      | 2,059    | 4,814 |
| 2010                            | 608         | 676        | 381     | 667      | 1,321    | 3,653 |
| 2011                            | 594         | 719        | 781     | 931      | 1,751    | 4,776 |
| 2012                            | 551         | 836        | 639     | 751      | 1,538    | 4,315 |
| 2013                            | 627         | 784        | 474     | 510      | 1,173    | 3,568 |
| 2014                            | 818         | 841        | 670     | 594      | 1,526    | 4,449 |
| 2015                            | 792         | 975        | 809     | 625      | 1,544    | 4,745 |
| 2016                            | 653         | 774        | 585     | 580      | 1,563    | 4,155 |
| 2017                            | 543         | 691        | 582     | 555      | 1,291    | 3,662 |

Source: Marietta staff

# ABOUT MARIETTA

| <u>Total Population by Gender and Age</u> |             |               |              |                        |
|---|-------------|---------------|--------------|------------------------|
| <u>Age</u>                                | <u>Male</u> | <u>Female</u> | <u>Total</u> | <u>% of Population</u> |
| Under 10 yrs                              | 4,253       | 4,109         | 8,362        | 14.8                   |
| 10 to 14 yrs                              | 1,570       | 1,474         | 3,044        | 5.4                    |
| 15 to 19 yrs                              | 1,854       | 1,534         | 3,388        | 6.0                    |
| 20 to 24 yrs                              | 2,719       | 2,321         | 5,040        | 8.9                    |
| 25 to 34 yrs                              | 5,426       | 5,237         | 10,663       | 18.8                   |
| 35 to 44 yrs                              | 4,173       | 4,026         | 8,199        | 14.5                   |
| 45 to 54 yrs                              | 3,299       | 3,609         | 6,908        | 12.2                   |
| 55 to 64 yrs                              | 2,356       | 2,931         | 5,287        | 9.4                    |
| 65 to 74 yrs                              | 1,174       | 1,611         | 2,785        | 4.9                    |
| 75 to 84 yrs                              | 614         | 1,211         | 1,825        | 3.2                    |
| 85 yrs and over                           | <u>253</u>  | <u>825</u>    | <u>1,078</u> | <u>1.9</u>             |
| Total                                     | 27,691      | 28,888        | 56,579       | 100.0                  |

Source: 2010 U.S. Census

| <u>Total Population by Race</u>          |              |
|--|--------------|
| White alone                              | 29,806       |
| Black or African American alone          | 17,804       |
| American Indian & Alaska Native alone    | 264          |
| Asian alone                              | 1,671        |
| Native Hawaiian & Pacific Islander alone | 48           |
| Some Other Race alone                    | 5,147        |
| Two or more Races                        | <u>1,839</u> |
| Total                                    | 56,579       |

Source: 2010 U.S. Census

| <u>Marietta Climate</u>      |          |
|------------------------------|----------|
| January Avg High Temperature | 52°F     |
| January Avg Low Temperature  | 30°F     |
| April Avg High Temperature   | 73°F     |
| April Avg Low Temperature    | 46°F     |
| July Avg High Temperature    | 90°F     |
| July Avg Low Temperature     | 68°F     |
| Oct Avg High Temperature     | 73°F     |
| Oct Avg Low Temperature      | 48°F     |
| Coldest Month                | January  |
| Hottest Month                | July     |
| Avg Monthly Precipitation    | 4.44"    |
| Wettest Month                | February |

Source: Weather.com

| <u>Ten Largest Private Employers</u> |                          |                     |
|--------------------------------------|--------------------------|---------------------|
| <u>Company</u>                       | <u>Product</u>           | <u>No. of Empl.</u> |
| Tip Top Poultry, Inc.                | Poultry Processing       | 1,400               |
| C.W. Matthews Contracting            | Asphalt Paving/Stone     | 1,022               |
| Marietta Technology Center           | Technology Services      | 849                 |
| XPO Last Mile                        | Trucking Delivery Serv.  | 750                 |
| YRC Freight                          | Trucking & Motor Freight | 630                 |
| Walmart                              | Retail Merchandise       | 600                 |
| Life University                      | Schools-Universities     | 500                 |
| Cobb Electric Membership             | Electric Companies       | 470                 |
| Southern Poly. State Univ.           | School-Universities      | 450                 |
| Ed Voyles Automotive Group           | Automotive Dealer        | 400                 |

Source: Marietta staff

| <u>Ten Largest Public Employers</u>      |                     |
|--|---------------------|
| <u>Company</u>                           | <u>No. of Empl.</u> |
| Lockheed Martin Aeronautical Systems     | 8,200               |
| Dobbins Air Reserve Base                 | 4,500               |
| Wellstar Kennestone/Windy Hill Hospitals | 4,255               |
| Cobb County Police & Public Safety       | 2,500               |
| Cobb County Government                   | 1,630               |
| Cobb County Board of Education           | 1,342               |
| Marietta City Schools                    | 1,250               |
| Wellstar Health System                   | 800                 |
| City of Marietta Government              | 783                 |
| Cobb Energy                              | 600                 |

Source: Marietta staff

# INTRODUCTION

## THE BUDGET CALENDAR

### January

|    |  |   |
|----|--|---|
| 17 | Budget Kickoff:  | a. Present Vision Statement and Goals of the City Council to Department Directors     |
|    |  | b. Present revenue forecast, budget calendar and instructions to Department Directors |
| 24 | Budget training session for individuals responsible for the preparation of their department's budget |   |
| 27 | All Service Proposals for Reclassifications and New positions due                                    |   |

### February

|    |  |
|----|--|
| 3  | Operating Budget requests entered in computer database due |
| 17 | Capital Budget requests due to Finance                     |

### March

|      |   |
|------|---|
| 1    | Payroll budget due  |
| 9-15 | Budget meetings with City Manager, Department Directors, BLW Budget Committee, various staff members throughout March and April |
| 31   | Departmental Strategic Plans due  |

### May

|    |   |
|----|---|
| 8  | BLW Board approves their budget                     |
| 15 | Budget Work Session with City Council               |
| 19 | Recommended Budget Book distributed to City Council |
| 24 | Recommended Budget Book presented to City Council   |

### June

|    |   |
|----|---|
| 7  | Public Hearing on the Recommended Budget                    |
| 14 | City Council adopts Final Budget and Tentative Millage Rate |

### July

|    |  |
|----|--|
| 26 | City Council adopts Final Millage Rate |
|----|--|

# INTRODUCTION

## THE BUDGET PROCESS

The budget process begins when the Mayor and City Council attend their planning retreat, at which time they outline the vision statement and statement of goals for the coming year. Simultaneously, the Planning Department coordinates and develops the city's long range Comprehensive Plan and Policies. The process of developing the Comprehensive Plan entails holding many public hearings and citizen input meetings. This document is adopted by the City Council and is directly linked to the vision statement and statement of goals. Together, these two plans become the foundation and working document for the budget process.

Each January, a budget kickoff meeting is held by the City Manager and Budget Department with department directors. This meeting outlines the expectations and goals of the City Council and City Manager for the upcoming budget year. Financial forecasts are also presented which help lay the foundation for the coming year. Instructional packets are handed out to the department directors and contain information such as the budget calendar and detailed instructions on how to develop departmental budgets.

Armed with this information, the department directors are instructed to update their 5-year strategic plans and goals in accordance with those of City Council and based on what has been accomplished in the previous and current years. The Budget Department and City Manager review the strategic plans in order to better assess the budget requests for the coming year.

Each department director is responsible for compiling and submitting budget requests for operating and capital expenditures. The personnel budget is a collaboration between the Human Resources and Budget Departments. Service proposals are also the responsibility of the department director and include items such as new positions and reclassification requests and any new service initiatives.

The Human Resources and Risk Management Department is in charge of reviewing the requests for new positions, reclassifications and staffing changes to the position allocation chart. The Human Resources Director will then meet with the City Manager to present the analysis and recommendation for proposed personnel changes. In this meeting with the City Manager, decisions are made as to which service proposals will be considered for incorporation into the budget process.

Once the department directors submit their budget requests, the Budget Department analyzes all operating and capital requests in accordance with the city's vision statement, the departments' strategic plans, prescribed rating scales and special needs of the city. All segments of the budget are assembled – personal services, operating, capital, service proposals and issues for the future – and are balanced to the revenue forecast. Based on this analysis, a draft recommendation is formulated for the City Manager's review.

During the months of April and May, the Budget Department and City Manager make budget presentations to the City Council and hold budget work sessions. Presentations and work sessions are also held with the Board of Lights and Water (BLW) Budget Committee on the formulation and details of the BLW enterprise fund budget.

Once these meetings conclude, a draft version of the budget is sent to all department directors for review and additional input. Follow-up meetings are held with directors if necessary.

When the City Manager's final recommendation is ready, a Recommended Budget Book is prepared and distributed to the City Council, city administration and the local press and copies are made available for public review. A public hearing is held to receive comment and answer questions about the budget.

The recommended budget is presented to the Finance Committee at the end of May for final review and recommendation to the City Council as a whole. At the same time, the final list of personnel changes is presented to the Personnel Committee for their review and recommendation. (Committees are comprised of three assigned City Council members). Incorporated into the City Manager's recommended budget is the BLW Budget, which is approved at the BLW Board's regularly scheduled monthly meeting in May.

The budget is then adopted at a City Council meeting in June along with the tentative millage rate.

The final tax digest is received from the county on or near the last day of June. The Budget Department analyzes the digest to ensure sufficient revenue will be generated. A public notice detailing the tax levy for the past five years and a proposed levy for the coming year is published in the local paper. Three public hearings are held during the month to allow for public comments and questions. The final millage rate is then adopted at the end of July.

# INTRODUCTION

## **BASIS OF BUDGETING**

The annual budgets adopted by the City of Marietta are structured to be consistent with generally accepted accounting principles (GAAP). Budgets for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds and Trust Funds are prepared based on the modified accrual basis of accounting. This means that revenues are recognized when they become both measurable and available; expenditures are generally recognized when incurred and measurable.

The Board of Lights and Water (BLW) Fund, Golf Course Fund, Conference Center Fund, Fleet Maintenance and Self-Insurance Funds budgets are prepared consistent with the accrual basis of accounting. This means that revenues are recognized when earned and measurable; expenses are recognized when incurred and measurable.

Differences do appear, however, between budgeting and the basis of accounting used in the Comprehensive Annual Financial Report (CAFR). For instance, in budgeting, issuance of debt is recorded as an "other revenue source" and the payment of debt is budgeted as an expenditure. In the CAFR, the issuance of debt service is recorded as a liability and the payment of debt is recorded as a reduction in the liability. In enterprise funds, capital outlays are budgeted while the CAFR reports depreciation. In the CAFR, fund balance is reserved to cover encumbrances at fiscal year-end. For budgetary purposes, these outstanding encumbrances are treated as budgeted expenditures in the next fiscal year. In budgeting the excess of revenues over expenditures uses the budgetary account "planned reserve increase" to balance the budget and is categorized as an expenditure. A deficit of revenues over expenditures uses the budgetary account "use of reserve" to balance the budget and is categorized as a revenue. In the CAFR, the net change in fund balance is simply shown. Lastly, the budget book details each of the funds as found in the City's chart of accounts. In the CAFR, some special revenue funds are grouped into the General Fund, such as some Grants, Parks and Recreation Fund, Asset Forfeiture Fund and Aurora Fire Museum Fund.

Unencumbered appropriations lapse at year-end.

For all fund types, the legal level of control for each fund is at the department level.

## **AMENDING THE BUDGET**

After the adoption of the budget, there are times when amending the budget becomes necessary. Examples of these occurrences would be to receive and spend grant funds or a donation; an unplanned expenditure such as a vehicle that is rendered unusable due to an accident; to move funds into the personal services category to cover the cost of a temporary employee while a regular employee is out on medical leave; or to decrease the overall spending level due to a shortfall in revenue.

The request to amend the budget occurs at the department director level and is communicated with the City Manager. A memo outlining the issue, background and recommendation is put on the agenda for consideration at the monthly Finance Committee meeting. This memo also states the source of revenue (grant, donation, another department's budget, excess current year revenue, for example) and the nature of the expenditure. If the Finance Committee approves the item, it is placed on the agenda for the next regularly scheduled Council meeting. A budget amendment ordinance is placed on the agenda as well, which outlines the reason, the revenue and expenditure account numbers to be amended and the dollar amount. Once the City Council votes to approve the budget amendment, the ordinance is signed and delivered to the Budget Department to process.

Because the legal level of control is at the departmental level, all transfers between departments must follow this process as do transfers involving salary and benefit increases. A transfer into a personal services account from an operating account or from an appropriation of fund reserves, for example, is permitted as long as it follows this process.

In the case of an overall spending decrease, a memo is considered at the Finance Committee meeting as detailed in the procedure above. Also provided is a list of revenue accounts and expenditure accounts requiring a budget decrease. This list is generated by the Budget Department in conjunction with the department directors and City Manager.

# INTRODUCTION

## **BASIS OF PRESENTATION**

Instead of accounting for and presenting all financial activities of a government as one large entity, governmental accounting provides for local governments to create smaller, separate entities known as Funds. A fund is a fiscal and accounting entity with a self-balancing set of accounts that reflects all assets, liabilities, equity, revenue and expenditures and is segregated for the purpose of differentiating activities or attaining certain objectives. All of the funds used by the City of Marietta are classified into one of three fund types. Governmental-type activities are known as Governmental Funds, business-like activities are known as Proprietary Funds and fiduciary matters and activities are known as Fiduciary Funds. Below is a breakdown of Marietta's Fund structure.

### **Governmental Funds**

**General Fund:** This is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (i.e. police, fire, recreation, public works, general government, etc.). The activities are funded by property taxes on individuals and businesses, municipal court fines, user fees and miscellaneous sources.

**Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of a specialized nature. They include Lease Income Fund; Tax Allocation Districts; Cemetery; CDBG; Grants; Asset Forfeiture; Radio System Core Replacement; Aurora Fire Museum; Gone With the Wind Museum; Hotel/Motel Tax; Auto Rental Excise Tax; and Parks and Tree Funds.

**Capital Projects Funds:** The City Parks Bond Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The Redevelopment Bond Fund was established in FY2014 to finance urban redevelopment projects including streetscape improvements, acquisition and demolition of properties, and road infrastructure modifications. The Citywide Projects Fund used bond funds to construct major projects or purchase large vehicles or equipment. We have two SPLOSTS, which are enacted back to back on January 2012 for four years and January 2016 for six years, which are funded by 1% county sales tax proceeds. Projects include traffic congestion relief, road reengineering; sidewalk construction, road resurfacing, capital improvements and capital purchases.

**Debt Service Fund:** Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

### **Proprietary Funds**

**Enterprise Funds:** Enterprise funds are used to account for the acquisition, operation and maintenance of government facilities and services which are predominantly or entirely self-supporting by user charges. The operations of enterprise funds are accounted for in such a manner as to show a profit or loss similar to comparable private enterprises. The Board of Lights and Water (BLW) is the largest enterprise fund of the City. The BLW Fund accounts for the operations of electric and water distribution and waste water collection systems. The Golf Course Fund accounts for the receipts and disbursements of funds from the operation of the City golf course, "City Club, Marietta". The Conference Center Fund accounts for the operation of the Hilton Atlanta/Marietta Hotel and Conference Center.

**Internal Service Funds:** These funds are used to account for services performed by a central service department for other departments or agencies of the governmental unit. The Fleet Maintenance Fund provides fuel and repair and maintenance services for vehicles owned by the various City departments and bills the user department for the services rendered. The city covers insurance claims within the Self-insurance fund.

### **Fiduciary Funds**

**General Pension Trust Fund:** The General Pension Trust Fund accounts for the assets held by the City in a trustee capacity. It accounts for City contributions to the general contributory defined pension plan and benefit payments to eligible participants.

**Other Post-Employment Benefits (OPEB) Trust Fund:** The OPEB Trust Fund accounts for assets held by the City in a trustee capacity. It accounts for post-employment benefits besides pension, usually in the form of healthcare benefits provided to eligible retirees.

# INTRODUCTION

## THE BUDGET BOOK

For ease of comprehension, the budget document is divided into the following sections: **Introduction**; **Financial Summary**; **Governmental Funds**; **Proprietary Funds**; **Fiduciary Funds**; **Capital Improvements** and **Appendix**.

The **Introduction** contains the budget message, an introduction about the Budget Book and budgeting including a budget calendar, an organization chart, information about Marietta, Vision Statement and the City's Comprehensive Plan and Financial Policies.

The **Financial Summary** section includes a comprehensive three-year history of all City funds, Revenue Analysis by major category, Combined Statement of Revenue and Expenses, Fund Balance Summary, Revenue and Expenditure Summaries and Aggregate Debt Service details.

The sections for **Governmental Funds**, **Proprietary Funds** and **Fiduciary Funds** are comprised of the normal on-going expenses of departments, including personal services, operating and capital. These sections also provide a history of expenses for each department or accounting entity since FY14. The number of budgeted positions is the number of full-time personnel authorized for each department at the beginning of each fiscal year.

The **Capital** section includes new projects as well as projects from the prior years' Capital Improvement Program (CIP) that have been updated to reflect changing priorities and conditions. This information includes a five-year projection as well as the impact on the FY18 Operating Budget.

The **Appendix** includes information such as City Budget and Millage ordinances, a Glossary of Terms and Index.

## CITY OF MARIETTA MISSION STATEMENT

The City of Marietta envisions full maturation of its role as a key player in Metropolitan Atlanta. The City's desirable residential settings, its role as a center of local government and cultural activities and its strong employment base have come together as it stands poised on the brink of new opportunity. With a community oriented government approach, the City will use the tools of downtown redevelopment, neighborhood reinvestment, innovative service delivery and strategic planning to create a quality of life that is the envy of our region.



# **VISION STATEMENT AND STATEMENT OF GOALS**

## **STATEMENT 1**

**Marietta is a livable city in a great metropolitan area. We are dedicated to being a clean city with trees, green spaces and parks.**

Goals:

1. Pursue appropriate signage throughout the city.
2. Establish aesthetically pleasing roads and gateways. Plant currently unplanted corridors and improve existing landscapes.
3. Strive for code compliance in improving the appearance of the city.
4. Establish good and continuous tree coverage and canopy, partnering with the Marietta Tree Keepers when possible.

## **STATEMENT 2**

**We are a dynamic business center that has retail, offices and environmentally friendly industry in appropriate places. We honor our past, preserve our history and welcome the future by embracing technology.**

Goals:

1. Encourage a diverse and vibrant local economy that provides meaningful employment for our citizens.
2. Encourage redevelopment with a mixture of uses, while strengthening viable neighborhoods and commercial areas.
3. Work with property owners and developers to make sure new development is well-planned and harmonious with existing structures in appearance, including landscapes.
4. Encourage quality architecture and construction in development and redevelopment projects.
5. Work to continue the preservation of historically significant resources.
6. Partner with existing business and industry to encourage the retention and expansion of jobs.
7. Support community partners in developing the city's workforce in a way that meets the needs of existing and potential industry.
8. Attract business and industry that are compatible with and add value to the character and resources of the area.
9. Support road network connectivity in a way that encourages revitalization of areas in need.
10. Embrace new technology and cutting-edge practices to extend the highest level of service to residents and businesses.
11. Develop a business environment that attracts and cultivates a highly-skilled workforce and technology-based industries.

# **VISION STATEMENT AND STATEMENT OF GOALS**

## **STATEMENT 3**

**We are a city that cherishes culture and arts and we are a tourist destination and a sports and entertainment center for the region.**

Goals:

1. Become a significant destination for arts, sports and entertainment.
2. Gain more public and private support for our local cultural and arts organizations.
3. Make public art part of the community streetscape.
4. Promote tourism.
5. Promote the downtown as a dining and entertainment destination.
6. Encourage programs for local artists.
7. Embrace the arts by incorporating public art in infrastructure, streetscapes, parks, sidewalks, bridges, parking areas and open areas where possible.

## **STATEMENT 4**

**We are a city of mixed uses (live, learn, work, play) and diverse urban design that will become known as “the Marietta Look.” We have a well-defined vibrant downtown and neighborhoods that mix residences, parks and greenspaces, and businesses.**

Goals:

1. Design and build “the Marietta Look” that establishes and promotes a city brand.
2. Provide guidance to help developers understand the look we are trying to achieve.
3. Continue collaborative relationships with local centers of higher learning, particularly Chattahoochee Technical College, Kennesaw State University – Marietta Campus and Life University.
4. Have vibrant centers that support retail, offices, entertainment and residences.
5. Continue quality zoning and development that will benefit generations to come.
6. Maintain high quality parks, both active and passive, while continuously adapting to the future needs and wants of the community.
7. Ensure the zoning ordinance is updated to reflect best practices in zoning that promote positive economic development and quality growth.

# VISION STATEMENT AND STATEMENT OF GOALS

## STATEMENT 5

**We offer housing for people of all ages, incomes and ethnic backgrounds so that generations of families can live within our city. We recognize the importance of homeownership and our vision is that a majority of our residences will be owner-occupied.**

Goals:

1. Strive for a majority of the city's homes to be owner-occupied.
2. Continue to convert selected parcels of deteriorated multi-family housing located on Franklin Road into new developments that will stabilize and enhance the local economy.
3. Continue to encourage diverse housing options in the downtown area and encourage quality housing throughout the city.
4. Work with public and private partners to encourage the development of quality, multi-tiered housing at various price points for all members of our community.
5. Continue to educate residents and homebuyers to strengthen their ability to buy, retain and maintain their homes.
6. Continue to work with the Marietta Housing Authority and other agencies to redevelop and revitalize the Franklin Road, Roswell Street, Allgood Road, Powder Springs Road and Roswell Road/Cobb Parkway corridors as well as other areas of our city.
7. Ensure safe housing for all residents.
8. Continue to encourage the rehabilitation or removal of substandard rental properties throughout the city.

## STATEMENT 6

**We are a hub of activity where traffic, transit and pedestrians move about easily and safely. In designing our transportation system, we place a high premium on the quality of life of our citizens.**

Goals:

1. Enhance pedestrian crossings across major intersections.
2. Reconstruct all existing roads greater than two lanes using complete street standards. Where not practical, reconstruct all existing roads greater than two lanes as tree-lined streets.
3. Design all new roads greater than two lanes using complete street standards where possible.
4. Support the creation of a trolley bus system to operate in and around the city.
5. Support new downtown parking strategies to alleviate parking challenges, the design of which will be integrated with commercial development.
6. Continue to expand and connect the city's trail system in a way that fosters recreation opportunities and transportation alternatives, including linkages to neighboring trails and other points of interest.
7. Marietta will be a city that implements walkability, bicycle use, sidewalks, electric vehicles and carts, and safe crossings in its street designs, both private and public roads (collectively known as "Walkability"). Said implementation shall be included in public works projects, zoning, commercial usage and residential usage, both owner-occupied neighborhoods and multifamily neighborhoods. Walkability shall be implemented as a component in redesigning and in new projects as well.

# **VISION STATEMENT AND STATEMENT OF GOALS**

## **STATEMENT 7**

**We are a place where citizens are positively involved in decision-making through boards, community organizations and community meetings. We will actively seek partnerships with other governments, businesses, philanthropic institutions, non-profit organizations and educational institutions in building a high quality of life.**

Goals:

1. Hold community-wide meetings in which citizen input is actively received and considered.
2. Have active citizens' participation in planning processes.
3. Foster and utilize innovative forms of media and technology in order to provide efficiency, safety and transparency to all residents, visitors, businesses and employees.
4. Engage partners and stakeholder groups in efforts to collaborate and achieve common efforts.

## **STATEMENT 8**

**We are a city committed to ethical behavior.**

Goal:

1. Ensure that the Council maintains an effective code of ethical behavior.
2. Maintain a culture and reputation of ethical behavior throughout city departments, boards, commissions and authorities.

## **STATEMENT 9**

**We are a city that provides a healthy and safe environment for our citizens and businesses.**

Goal:

1. Build relationships with all facets of the community to promote safety and healthy living.
2. Support the establishment of facilities and programs that enable healthy lifestyles.
3. Continue to provide the highest quality of services to residents, businesses and visitors.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

The following is a series of policies, actions, and activities that the City will take to achieve the vision and goals stated in the Community Vision.

## Policies

Policies are a series of guiding principles adopted by the local government. The purpose of these statements is to provide direction to the local government officials to assist in the decision-making process. The principles are one of the ways to make certain that new development is helping the community to meet the Community Vision and address the Community Issues and Opportunities.

**Goal #1: *Marietta is a livable city in a great metropolitan area. It is dedicated to being a clean city, with trees, green spaces and boulevards.***

|               |   |
|---------------|---|
| Objective 1.1 | Promote the conservation and protection of sensitive natural resources while allowing for continued growth and development.   |
| Policy 1.1    | Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of water supply watersheds, not in conflict with private property rights.   |
| Policy 1.2    | Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of wetlands.  |
| Policy 1.3    | Enact the required Department of Natural Resources Environmental Planning Criteria regulations to ensure the protection of groundwater recharge areas, not in conflict with private property rights.  |
| Policy 1.4    | Pursue the acquisition of greenspaces and conservation easements as a means of protecting the natural environment.  |
| Policy 1.5    | Revise the zoning ordinance to provide incentives to protect sensitive plant and wildlife species habitat.  |
| Objective 1.2 | Establish and maintain a system of greenspaces and trails in the city, linking to other greenways within Cobb County.   |
| Policy 1.6    | Create a citywide Greenway and Multiuse Trail Master Plan to guide the construction of multi-use facilities and preservation of greenspace.   |
| Policy 1.7    | Complete the design and construction of Marietta's portion of the Kennesaw Mountain to Chattahoochee River Trail.   |
| Objective 1.3 | Promote the development of brownfield and greyfield sites, as well as other underdeveloped areas.   |
| Policy 1.8    | Develop a database and map of potential brownfield and greyfield sites.   |
| Policy 1.9    | Develop a Brownfield Redevelopment Plan and a Greyfield Redevelopment Plan, including an awareness program and action plan.   |
| Objective 1.4 | Promote the preservation of trees as part of the land development and construction process on non-residential properties, including maintenance of minimum tree densities.  |
| Policy 1.10   | Strengthen the city's enforcement of the tree protection and landscaping ordinance to ensure compliance with its requirements.  |
| Policy 1.11   | Amend the tree protection and landscape ordinance to provide additional incentives to protect specimen trees.   |
| Policy 1.12   | Amend the alternative compliance section of the tree protection and landscaping ordinance to allow monies from the dedicated fund to be used for the creation of landscape plans as well as the purchase and installation of trees within the City. |

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 1.5 Encourage and require the planting of street trees along local streets.

Policy 1.13 Ensure enforcement of and provide clear language in the Tree Protection and Landscaping Ordinance so that street trees are required on all new developments in the city.

Objective 1.6 Promote the benefits of preserving specimen trees on residential properties through education.

Policy 1.14 Establish a program with cooperation from the Marietta Tree Keepers and other organizations to educate homeowners on ecological, health, and societal benefits of specimen trees.

Objective 1.7 Support the replanting of appropriate replacement trees in order to ensure the upkeep of Marietta's tree canopy for future generations. Replacement trees should not conflict with future transportation improvements and placement should take into account tree form and life cycle.

Policy 1.15 Ensure the planting of appropriate tree species in conjunction with transportation improvements to ensure a healthy and stable tree canopy for Marietta's present and future residents.

Policy 1.16 Collaborate with property owners, Marietta Tree Keepers, and other organizations to progressively plant new trees on private property in order to provide upkeep to the tree canopy.

Objective 1.8 Provide for, maintain, and improve upon environmentally responsible water supply, wastewater treatment, sanitary sewer, and stormwater systems that support desired growth.

Policy 1.17 Maintain the Capital Improvement Program to assist in identifying, prioritizing, and funding needed capital equipment and community facilities.

Policy 1.18 Optimize pressure and flow throughout the city water system.

Policy 1.19 Ensure yearly funds are available to implement improvements needed to maintain and upgrade the city's water and wastewater collection systems.

Policy 1.20 Monitor the effects of stormwater quality management on private developments through the development review and approval process to ensure minimal impacts on the environment.

Policy 1.21 Continue the City's efforts to inventory the municipal separate storm sewer system in order to assist in the development of a maintenance program.

Policy 1.22 Ensure the City's compliance with the Metropolitan North Georgia Water Planning District's requirements for water supply and conservation, wastewater, and stormwater management.

Policy 1.23 Ensure the Board of Light and Water is working towards compliance with new federal and state regulations on distribution system water quality.

Objective 1.9 Provide for an innovative, environmentally responsible, comprehensive solid waste management system.

Policy 1.24 Continue to implement Marietta's Solid Waste Management Plan by encouraging recycling that will reduce reliance on landfills and to achieve other goals.

Objective 1.10 Provide a balanced set of active and passive recreational facilities and programs appealing to a broad range of recreational interests while fully utilizing resources.

Policy 1.25 Create a citywide Parks and Recreation Master Plan to ensure a diversity of recreational opportunities for local area residents.

Policy 1.26 Enhance and upgrade the existing park and pool facilities throughout the jurisdiction.

Policy 1.27 The Development Services Department, the Parks and Recreation Department, Marietta Tree Keepers, and other organizations should collaborate to assist in the location and construction of pocket parks in Marietta, which include provisions for upkeep of new facilities.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 1.11 Ensure that public safety facilities meet desired benchmarks.

Policy 1.28 Maintain adequate police, fire and rescue, and emergency medical service response times to all areas in the city and any areas outside the city where municipal services are provided via intergovernmental service agreements.

Policy 1.29 Enhance training programs for public safety personnel by establishing a shooting range in Burress Park.

**Goal#2:** *We are a dynamic business center that has retail, offices and environmentally friendly industry in appropriate places. We honor our past and welcome the future.*

Objective 2.1 Cultivate an economic climate that supports the retention of existing enterprises and assists in attracting a diverse mix of new business and industry to Marietta.

Policy 2.1 Prepare a yearly analysis of the city's tax structure that contains comparisons with other local area counties and municipalities.

Policy 2.2 Prepare an annual Marietta Development Report.

Policy 2.3 Coordinate marketing and incentives policies between the Office of Economic Development, the Marietta Redevelopment Corporation, the Marietta Development Authority, and the Board of Lights and Water.

Policy 2.4 Communicate with the business community via an electronic newsletter to keep them informed of developments in the city.

Policy 2.5 Streamline city processes and communicate them more effectively with the business and development communities.

Policy 2.6 Involve the business community in the local government decision-making process as stakeholders.

Objective 2.2 Assist industries in expanding their workforce and operations.

Policy 2.7 Create an Economic Development Incentive Program through the Office of Economic Development that contains associated policies to assist in business expansion, retention, and redevelopment.

Objective 2.3 Provide a well-balanced mix of employment opportunities in Marietta as a means of establishing a healthy job market for our residents.

Policy 2.8 Prepare a marketing strategy to promote business and industry in Marietta that contains information about local area trade schools, educational institutions, and coordinated economic incentives.

Policy 2.9 Perform annual updates to the city's community profile document that showcase the areas quality-of-life.

Policy 2.10 Provide an alternative financing source to assist small businesses.

Objective 2.4 Encourage and expand linkages between the education community and the business community as an economic force in the city.

Policy 2.11 Work with local area educational institutions, trade schools, and businesses to assist in addressing workforce development and training concerns.

Policy 2.12 Support educational efforts and act as a resource to assist start-up companies and entrepreneurs in Marietta.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 2.5 Encourage class “A” office, high end commercial, and mixed-uses, especially along the I-75/Hwy 41 corridors, the downtown area, and other appropriate areas.

Policy 2.13 Conduct corridor studies as necessary and establish zoning policies to the establishment of high intensity uses along the I-75/Hwy 41 corridor, the Canton Road corridor, and other appropriate areas.

Policy 2.14 Periodically update property inventories of targeted redevelopment areas.

Objective 2.6 Emphasize the redevelopment of existing underperforming commercial properties, obsolete or abandoned structures, and economically deteriorating areas.

Policy 2.15 Conduct a comprehensive economic development plan for the City.

Policy 2.16 Coordinate with the Marietta School System and Cobb County to create Tax Allocation Districts, where appropriate, and administer existing Tax Allocation Districts to assist in creating public-private partnerships to remove blight and assist in redevelopment.

Policy 2.17 Investigate the possible use of Opportunity zones in Marietta as a means of promoting economic development.

Policy 2.18 Further define Redevelopment Areas within the City.

Objective 2.7 Assist the private sector in expanding health related industries as a means of enhancing economic prosperity.

Policy 2.19 Prepare an inventory of sites appropriate to expand our health services and manufacturing clusters.

***Goal #3: We are a city that cherishes culture and arts, a tourist destination and entertainment center for the region.***

Objective 3.1 Expand awareness and understanding of Marietta’s heritage while protecting private property rights by encouraging the protection of significant and historic resources.

Policy 3.1 Establish an assistance program to help fund local historic rehabilitation projects.

Policy 3.2 Update Marietta’s inventory of historic sites and places.

Objective 3.2 Educate the community about the value of historic resources.

Policy 3.3 Add a specific historic preservation category to the city’s web site to direct people to technical information about historic preservation.

Policy 3.4 Develop a series of seminars and workshops for the education of the public on historic preservation, the process, the implications, and the opportunities.

Policy 3.5 Support the heritage education programs in local schools to educate children about the city’s historic preservation efforts.

Objective 3.3 Proactively plan for the preservation of cultural resources.

Policy 3.6 Establish historic districts and designate historic properties in appropriate areas of the City through the Historic Preservation Commission, in conformity with the City’s Historic Preservation Ordinance.

Policy 3.7 Contact other governmental agencies to assess the amount of grants, loans, leveraged funds and other financial assistance available to the city for preservation and tourism needs.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 3.4      Strengthen the visual image and identity of Marietta as a “historic city” through branding, marketing, and urban design.

Policy 3.8      Work with the Downtown Marietta Development Authority, the Marietta Business Association, and other organizations to identify and conduct promotional activities.

Policy 3.9      Expand the network of way-finding signage in Marietta to assist visitors in locating key attractions and historic sites throughout Marietta.

Objective 3.5      Assist the private sector in expanding the tourism and arts related industries as a means of enhancing economic prosperity.

Policy 3.10      Prepare an inventory of sites appropriate to expand our arts and entertainment services clusters.

Policy 3.11      Perform an assessment of the financial impact tourism has on Marietta in terms of the change in the tax base, sales tax generation and multiplier effects in the local economy. This should include an assessment of which properties are key to increasing tourism.

Objective 3.6      Maintain and encourage cultural and recreational opportunities to meet the present and future needs of the citizens of Marietta.

Policy 3.12      Expand programs and create publications that inform both residents and visitors about the city's cultural resources and history.

Objective 3.7      Expand support for arts and cultural organizations throughout Marietta, because they are a vital part of the community.

Policy 3.13      Collaborate with Cobb County to ensure that cultural programs in Marietta have the financial means to continually enhance our quality-of-life.

Policy 3.14      Continue to monitor parking conditions in the Downtown Marietta area from a short and long-range perspective. Conduct studies when appropriate to assess options, including parking decks, in collaboration with the Downtown Marietta Development Authority and Cobb County.

Objective 3.8      Encourage more private involvement/investment in supporting arts and cultural resources.

Policy 3.15      Establish working relationships with local historic preservation and conservation organizations to encourage the use of conservation easements to protect culturally significant structures.

Policy 3.16      Encourage the use of both Federal Rehabilitation Tax Credits and State Property Tax Abatement programs available for historic properties listed in or eligible for the National Registry.

Policy 3.17      Encourage the tax-deductible donation of historic façade easements and conservation easements to further protect significant cultural resources in perpetuity.

Policy 3.18      Encourage the creation of a Cobb/Marietta Arts Council to assist in leveraging private donations to support local arts and cultural programs.

**Goal #4**      *Ours is a city of mixed-uses (live, learn, work, play) and diverse urban design that will become known as “the Marietta Look.” Our City has a well-defined, vibrant downtown, and neighborhoods that mix residences, parks and greenspace, and businesses.*

Objective 4.1      Create a strategy for targeting specific areas for growth.

Policy 4.1      Conduct a series of corridor studies, master plans, and neighborhood plans to improve underperforming areas.

Policy 4.2      Develop and adopt flexible development standards and procedures that are responsive to market demands.

Policy 4.3      Conduct yearly updates and revisions to the city's Comprehensive Plan and Future Land Use Map.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Policy 4.4 Perform an audit of the entire zoning ordinance to incorporate smart growth policies.

Policy 4.5 Amend the lists of permitted uses by zoning district.

Policy 4.6 Update local areas Master Plans every five years to ensure relevancy and accuracy.

Policy 4.7 Aggressively apply the non-conforming use provisions of the Marietta Zoning Ordinance by identifying nonconforming uses and monitoring abandonment of such uses for periods exceeding the six-month window as provided in Section 706.02 of the Marietta Zoning Ordinance.

Policy 4.8 Use the Marietta Comprehensive Plan, Future Land Use Map, and Character Area Map as a guide to managing growth in the city and a tool in evaluating zoning changes.

Objective 4.2 Encourage a stable jobs-housing balance in the city.

Policy 4.9 When making amendments to the Comprehensive Plan or Zoning Map ensure that impacts on the city's jobs-housing balance is being considered.

Objective 4.3 Encourage a mix of shopping and mixed-use opportunities in and around downtown Marietta and along major corridors with buildings that include ground floor retail and owner-occupied flats/lofts to enhance a "sense-of-place".

Policy 4.10 Submit applications for federal and state grants that will be used to supplement the city's contribution towards improving streetscapes along road corridors.

Policy 4.11 Institute an overlay district or a form based special district that contains design guidelines and development incentives to assist in the redevelopment of the Franklin Road Corridor.

Policy 4.12 Establish design guidelines or form base coding in selected areas of the city, where appropriate.

Policy 4.13 Periodically revisit adopted design guidelines and amend them as necessary to be consistent with changing and anticipated future conditions.

Policy 4.14 Establish "activity centers" ordinances and guidelines to create a walkable, pedestrian friendly area to support mixed-use opportunities.

Objective 4.4 Ensure that parking lots and parking decks are aesthetically pleasing.

Policy 4.15 Establish design guidelines for parking lots and parking decks to ensure an aesthetic appearance for both uses.

Objective 4.5 Wherever possible, encourage and maintain a grid street system throughout the city.

Policy 4.16 During the rezoning, variance, and site plan review processes ensure that an analysis of impacts on the city's grid system is conducted in order to ensure interconnectivity of the transportation network.

Objective 4.6 Mitigate possible adverse impacts caused by incompatible developments by establishing planted areas and buffers between properties.

Policy 4.17 Establish an ordinance that requires mitigation, where appropriate, when individuals seek variances from the standard buffer requirements in order to protect neighboring incompatible uses.

Objective 4.7 Encourage an increase in the intensity and density of use in the downtown area.

Policy 4.18 Encourage the construction of mixed-use developments in the Central Business District that contain high-density owner-occupied residential units on the second floor and above, especially on vacant parcels and parking lots.

Policy 4.19 Enlarge the CBD through zoning changes that will expand the influence of the downtown area out to the South Marietta Parkway.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 4.8 Encourage the reuse and revitalization of obsolete commercial and industrial facilities.

Policy 4.20 Identify impediments to quality development in the zoning ordinance as a means of promoting new development and assisting in the redevelopment of commercial and office properties.

Policy 4.21 Continue to market and encourage development on underdeveloped and vacant properties in Marietta with special emphasis being given to in-town areas.

Policy 4.22 Create an Urban Village Commercial District that would be appropriate in specified areas.

Policy 4.23 Develop a comprehensive sign database to assist in the amortization of nonconforming signs.

Objective 4.9 Develop a series of greenspaces and nodal parks throughout the city.

Policy 4.24 Create a citywide Greenway and Multiuse Trail Master Plan to guide the construction of multi-use facilities and preservation of greenspace.

Policy 4.25 Create a citywide Parks and Recreation Master Plan to guide construction of recreational facilities including the creation of pocket parks.

Policy 4.26 Encourage private common greenspaces during the redevelopment process to encourage the private sector in creating pocket parks and greenspaces using low maintenance landscaping and/or ensuring adequate maintenance.

**Goal #5:** *Marietta offers housing for people of all ages, incomes, and ethnic backgrounds so generations of families can live within our City. We recognize the importance of homeownership and our vision is that the majority of our residences will be owner-occupied.*

Objective 5.1 Provide a variety of housing alternatives for all residents that reflect quality in construction, environment, variety, affordability, and accessibility.

Policy 5.1 Develop a strategy aimed at the identification and revitalization of specific blighted residential neighborhoods that includes a Policy plan that considers citizen input in neighborhood revitalization.

Policy 5.2 During the rezoning process, emphasize the type of housing under consideration to ensure that a variety of housing types are being approved, with an emphasis on creating owner-occupied structures.

Objective 5.2 Continue to encourage the rehabilitation or redevelopment of substandard rental housing into quality rental and owner-occupied housing within blighted neighborhoods.

Policy 5.3 Work with the Marietta Redevelopment Authority, Cobb Housing, Inc., the Marietta Initiative for Neighborhood Transformation, the private sector, and other organizations to convert substandard rental housing units into owner-occupied housing units.

Policy 5.4 Maintain and enhance code enforcement and property maintenance throughout Marietta.

Policy 5.5 Revise zoning regulations to ensure new multi-family developments meet a high-quality housing standard.

Objective 5.3 Encourage the revitalization of existing rental housing stock into owner occupied housing in transitional neighborhoods.

Policy 5.6 Revise the zoning regulations to encourage expansions and renovations of existing housing.

Policy 5.7 Continue to implement policies and programs to increase the quantity of owner-occupied housing units in the city.

Policy 5.8 Encourage the process to convert higher density renter-occupied development to owner-occupied condominiums.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

|  |  |
|--|--|
| Objective 5.4  | Preserve and promote stable single-family residential neighborhoods.   |
| Policy 5.9   | During the rezoning, variance, and site plan approval processes; ensure that efforts are being made to protect stable neighborhoods through Objective decision and buffering.  |
| Policy 5.10  | Promote additional funding that will assist low-income homeowners in making necessary improvements to their housing unit.  |
| Policy 5.11  | Develop a program to help identify and provide signage for entrances into districts to recognize neighborhood gateways.  |
| Policy 5.12  | Modify regulations as they pertain to group homes and assisted living facilities.  |
| Policy 5.13  | Write and approve guest-parking requirements and amenity package requirements for all multi-family and attached residential developments.  |
| Objective 5.5  | Continue to increase home buying opportunities for 1st time homebuyers from the Marietta Initiative for Neighborhood Transformation (MINT) program.  |
| Policy 5.14  | Continue the city's support of public and non-profit programs that assist low-income individuals in transitioning from renters into homeowners.  |
| Policy 5.15  | Break public housing cycle by encouraging families to leave system by creating educational programs aimed at improving their financial means.  |
| Policy 5.16  | Continue to work with the Atlanta Regional Commission, the Atlanta Neighborhood Development Partnership, and other organizations to regionally collaborate efforts to ensure sufficient quality and placement of affordable and mixed income housing.  |
| Objective 5.6  | Encourage the construction of housing in locations where necessary public facilities can be economically provided and in areas that are accessible to services and employment.   |
| Policy 5.17  | Promote the revitalization of neighborhoods through the use of infill development housing opportunities within appropriate in-town neighborhoods.  |
| <b><i>Goal #6: Marietta is a hub of activity, where traffic, transit, and pedestrians move about easily and safely. In designing our transportation system, we placed a high premium on the quality of life of our citizens.</i></b> |  |
| Objective 6.1  | Provide for safe and efficient transportation systems that support desired growth patterns.  |
| Policy 6.1   | Ensure coordination exists between land use planning and transportation planning by evaluating effects on travel demand during the rezoning process.   |
| Policy 6.2   | Develop innovative pedestrian crossings along Powder Springs Street and the South Loop in the area from Kennesaw Avenue to Powder Springs Street to provide safe and efficient movement for both pedestrians and vehicles, while reconnecting the surrounding neighborhood to the downtown area and other areas. |
| Policy 6.3   | Work with the Downtown Marietta Development Authority and Cobb County Government to manage parking within the downtown area.   |
| Objective 6.2  | Continue the development of the transportation planning process that includes procedures to systematically forecast future transportation needs, evaluate alternatives, and identify needed improvements.  |
| Policy 6.4   | Work with the Cobb County Department of Transportation and the Atlanta Regional Commission on the development of the Transportation Improvement Program to ensure regional cooperation in improving mobility for multiple transportation modes.  |

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Policy 6.5      Participate in the Countywide Transportation Plan with Cobb County and the other local area municipalities. Particular focus should be paid to discovering alternatives that will facilitate and reduce the negative impact of through traffic on the city's neighborhoods and transportation facilities.

Objective 6.3      Coordinate transportation planning activities with the county, regional and state agencies to address inter-county transportation demands.

Policy 6.6      Continue to participate in developing transportation projects through the Atlanta Regional Commission's transportation coordinating committee. Establish procedures for exchanging transportation planning information with surrounding counties.

Objective 6.4      Provide a variety of transportation options including walking, bicycling, driving, and transit.

Policy 6.7      Plan and implement sidewalk improvements as indicated in approved Master Plans.

Policy 6.8      Develop standards for retrofitting our existing infrastructure with bicycle and pedestrian facilities, where needed, to address the needs of the community and improve safety.

Policy 6.9      Provide additional transit shelters and connecting sidewalks in areas that lack facilities to improve our commitment to mass transit.

Policy 6.10      Continue the development of a multi-use trail system throughout Marietta.

Objective 6.5      Develop programs to implement streetscape improvements on targeted corridors as a means of providing safe and efficient pedestrian mobility options and improve the city's sense-of-place.

Policy 6.11      Plan and implement streetscape improvements as indicated in the approved Master Plans.

Policy 6.12      Plan and implement Gateways and landscaping improvements to provide entryways on main corridors leading to downtown.

Objective 6.6      Continue to program and implement improvements needed to maintain and upgrade the system of municipal roads, bridges, sidewalks, signals, and drainage.

Policy 6.13      Ensure that sufficient City money is dedicated to assist with the upkeep and improvement of our existing transportation systems, while also encouraging private investment in transportation infrastructure.

Objective 6.7      Investigate the need for non-intrusive traffic calming devices and integrate traffic calming projects.

Policy 6.14      Conduct a study of various non-intrusive traffic calming techniques to determine which methods and facilities will meet the needs of the community, while minimizing impacts to public safety, access, and infrastructure maintenance.

Objective 6.8      Support the Georgia Regional Transportation Authority, the Georgia Department of Transportation, and other public and private sector agencies in providing regional mass transit systems to relieve traffic congestion on the I-75 corridor.

Policy 6.15      Participate with the Georgia Regional Transportation Authority, the Georgia Department of Transportation, and other public and private sector agencies to ensure improved mobility and reduce traffic congestion along the I-75 corridor.

Policy 6.16      Work with the Georgia Regional Transportation Authority on selecting sites for Bus Rapid Transit stations along the I-75 corridor.

Policy 6.17      Ensure collaboration between Cobb County Transit and the Georgia Regional Transportation Authority so that connectivity is provided between Downtown Marietta and the Bus Rapid Transit stations.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 6.9      Support improvements in the transportation system by improving traffic mobility on arterial and collector streets.

Policy 6.18      Implement transportation improvements including vehicle and pedestrian access, turn lanes, improved signalization and intersection realignment to assist in traffic mobility where needed.

Policy 6.19      Maintain and enhance the existing grid system in Marietta.

Policy 6.20      Enhance transportation mobility near new residential developments with over fifty (50) housing units by requiring decel lanes, sidewalks, and pedestrian crosswalks.

Policy 6.21      Continue to implement traffic signal optimization and progression throughout the network.

Objective 6.10      Coordinate water related infrastructure improvements with transportation infrastructure improvements.

Policy 6.22      Ensure that stormwater and other water related improvements are scheduled with transportation projects to assist in improving infrastructure.

Policy 6.23      Continue to coordinate transportation improvement projects with public utilities.

**Goal #7:** *Marietta is a place where citizens are positively involved in decision-making, through boards, community organizations and community meetings. The City actively seeks partnerships with other governments, businesses, philanthropic institutions, non-profit organizations, and educational institutions in building a high quality of life.*

Objective 7.1      Work with the Marietta Housing Authority, Cobb Housing, Inc., and other public, private, and non-profit sector agencies to assist in providing quality affordable housing for low and moderate-income individuals and seniors.

Policy 7.1      Work the Department of Housing and Urban Development through the Section 8 Housing Assistance program in order to assist in providing affordable housing in the community.

Policy 7.2      Expand affordable housing options through public, private, and non-profit cooperation in rehabilitating existing housing units and the creation of new housing units.

Objective 7.2      Work with the Marietta Housing Authority to assist in the redevelopment of inadequate and antiquated public housing facilities.

Policy 7.3      Assist the Marietta Housing Authority and other organizations in the redevelopment of aging housing developments.

Objective 7.3      Maintain a high quality of service to the community through the City/Board of Lights and Water.

Policy 7.4      Implement a customer service Objective and Policy plan in each of the city's departments, with a consistent level of service throughout the departments.

Policy 7.5      Seek additional funding sources to assist in burying overhead utilities.

Policy 7.6      Continue to enhance the city's Capital Improvement Program to assist in identifying, prioritizing, and funding needed capital equipment for all city departments.

Objective 7.4      Coordinate planning processes with the Marietta School System to ensure that educational facilities and services meet current and future demands.

Policy 7.7      Continue to engage the Marietta School System in land use decision making to ensure the adequacy of facilities.

Policy 7.8      Continue to encourage the Marietta School System to participate in long range planning efforts so space for new educational facilities can be incorporated into the Master Planning and Comprehensive Planning Process.

# COMPREHENSIVE PLAN 2006 – 2030 POLICIES

Objective 7.5 Provide a variety of mechanisms and facilities to support public participation in governmental processes and provide forums for other types of public meetings.

Policy 7.9 Encourage citizen participation in the planning process by establishing and maintaining a database of public participants that are involved in various organizations in order to better reach out to citizens.

Policy 7.10 Conduct a study to determine the need for and appropriate locations for community and senior centers in Marietta. Once the study is complete work with Cobb County on constructing facilities to meet the community's needs.

Policy 7.11 Communicate with the citizenry via electronic newsletters to keep individuals informed about City news.

Objective 7.6 Coordinate with the county, adjoining municipalities, and regional agencies on water supply, wastewater, and other environmental issues to provide efficient services, eliminate duplication, and protect the natural environment.

Policy 7.12 Work with the Cobb/Marietta Water Authority to make certain that there is sufficient water supply for the upcoming generations.

Policy 7.13 Coordinate efforts between Cobb County and Marietta to maintain sufficient capacity for wastewater systems.

Policy 7.14 Continue to participate in the creation of the Etowah Regional Habitat Conservation Plan and work with our regional partners in implementing policies to protect endangered species.

Objective 7.7 Encourage citizen participation in the transportation planning, land use planning, and redevelopment processes.

Policy 7.15 Establish public/private partnerships that will expand cooperation in the planning, design and financing of improvements for transportation facilities, infrastructure and other services.

Objective 7.8 Collaborate with regional higher educational and technical institutes to maximize public service.

Policy 7.16 Improve and maintain close relationships with institutional and educational facilities regarding short and long-range planning prospects.

Policy 7.17 Continue to involve interns from local universities, colleges, and local school system students to assist in educating these individuals by providing "real world" experience.

Policy 7.18 Develop collaborations, programs, and innovative courses involving local area post-secondary institutions in order to support the educational opportunities of students while providing new ideas for the city.

Policy 7.19 Build on existing relationships and develop new relationships to implement recommendations of the Comprehensive Plan.

Policy 7.20 Planning and Zoning staff should participate in the creation of the Atlanta Regional Commissions regional Transportation Plan and Regional Development Plan.

Policy 7.21 Continue to meet periodically with the Marietta School System to encourage cooperative use of school district and municipal facilities, share City growth and development plans, and work cooperatively to plan for new school sites during the redevelopment process.

# FINANCIAL POLICIES

The City of Marietta's financial policies compiled below set forth the basic framework for the overall fiscal management of the City. These policies assist Council and City Management in decision-making and provide a guideline in evaluating current and future proposals. The policies reflect the long-standing principles, traditions and practices of the City of Marietta.

## ***BUDGETARY POLICIES***

**Balanced Budget:** The City shall adopt a balanced budget for each of its funds in which operating expenses may not exceed anticipated revenues plus available unreserved fund balance after meeting the fund's reserve requirement.

**Borrowing for Operating Expenditure:** The City shall not use debt or bond financing to fund current expenditures nor shall it borrow from the short-term lending market to fund operating expenditures.

**Budget Amendments:**

- ✧ Any amendment that increases the personal services budget shall require approval of City Council through an ordinance.
- ✧ Transfers of appropriations among departments/funds shall require an amendment to the budget through an ordinance.
- ✧ Budget amendments shall recognize additional revenue to fund special projects or balance expenditure needs or to counter revenue shortfalls when the expenditure levels are reduced.

**Budget Transfers:**

- ✧ Transfers for operating services between divisions of a department shall require a budget transfer request to be approved by the Department Director, Budget Manager, and City Manager.
- ✧ Spending over line item budgets for operating services accounts within a department/division will be allowed so long as it does not exceed the total budget allocation for operating services for that department.

## ***CAPITAL BUDGET POLICIES***

**Capital Improvement Program:** The City shall prepare a five-year capital improvement program for both the City and the BLW, which shall detail each project, its estimated cost and funding source.

**Operating Budget Impacts:** The five-year CIP program shall include all the necessary operating expenditures related to the capital outlay.

**Maintenance and Replacement:** The City shall undertake sufficient maintenance-related capital outlays to safeguard its property and investments.

## ***REVENUE POLICIES***

**Revenue Structure:** The City shall maintain a diverse and stable revenue system to protect against short-term fluctuations in any one source. The City shall seek new revenue sources with a view to avoiding increases in taxes or utility rates so as not to unnecessarily burden the taxpayer or utility customer.

**Revenue Collection:** All cash receipts shall be deposited by the following business day.

# FINANCIAL POLICIES

## **FIXED ASSET POLICY**

**Classification:** An item is classified as a fixed asset if it has a value over \$1,000 and a minimum useful life of two (2) or more years.

## **RESERVE POLICIES**

**General Fund Reserves:** The General Fund Reserves shall be maintained at one-twelfth of the General Fund's current year operating budget plus one-fourth of the property tax collections estimated for the General Fund, Debt Service Fund and Cemetery Fund.

**Utility Reserves:** Cash reserves will be determined based on a three-tier approach designed to meet the fiscal demands posed by a range of contingency conditions. Each Tier also encompasses the preceding tier(s). Tier 1 or the Reserve Floor is the sum of one month's operating expenses excluding depreciation plus funds needed to pay for current encumbrances. Tier 2 or the Weather Reserve includes a weather contingency factor equal to 3% of the estimated annual electric sales revenue. Tier 3 or the Target Reserve consists of additional funds for emergency capital projects to maintain the integrity of electric, water or sewer infrastructure and shall be set at \$4 million.

**Health Insurance:** The City shall reserve 5% of expected claims, and review this policy each year for adequacy to meet situations where expected claims are more than anticipated revenues.

**Sinking Fund:** Sufficient transfers shall be made during the fiscal year into the Sinking Fund to cover the principal and interest payments to be made, and such transfers shall be made well in advance of when the payments will actually become due.

## **DEBT POLICIES**

**Debt Ceiling:** The total general obligation debt will not exceed ten percent of the assessed valuation of taxable property.

**Debt Issuance:** Long-term borrowing will be confined to capital improvements that cannot be financed from current revenues and will not be used to fund current operations.

**Bond Term:** The City shall issue bonds with terms no longer than the economic useful life of the project.

## **INVESTMENT POLICIES**

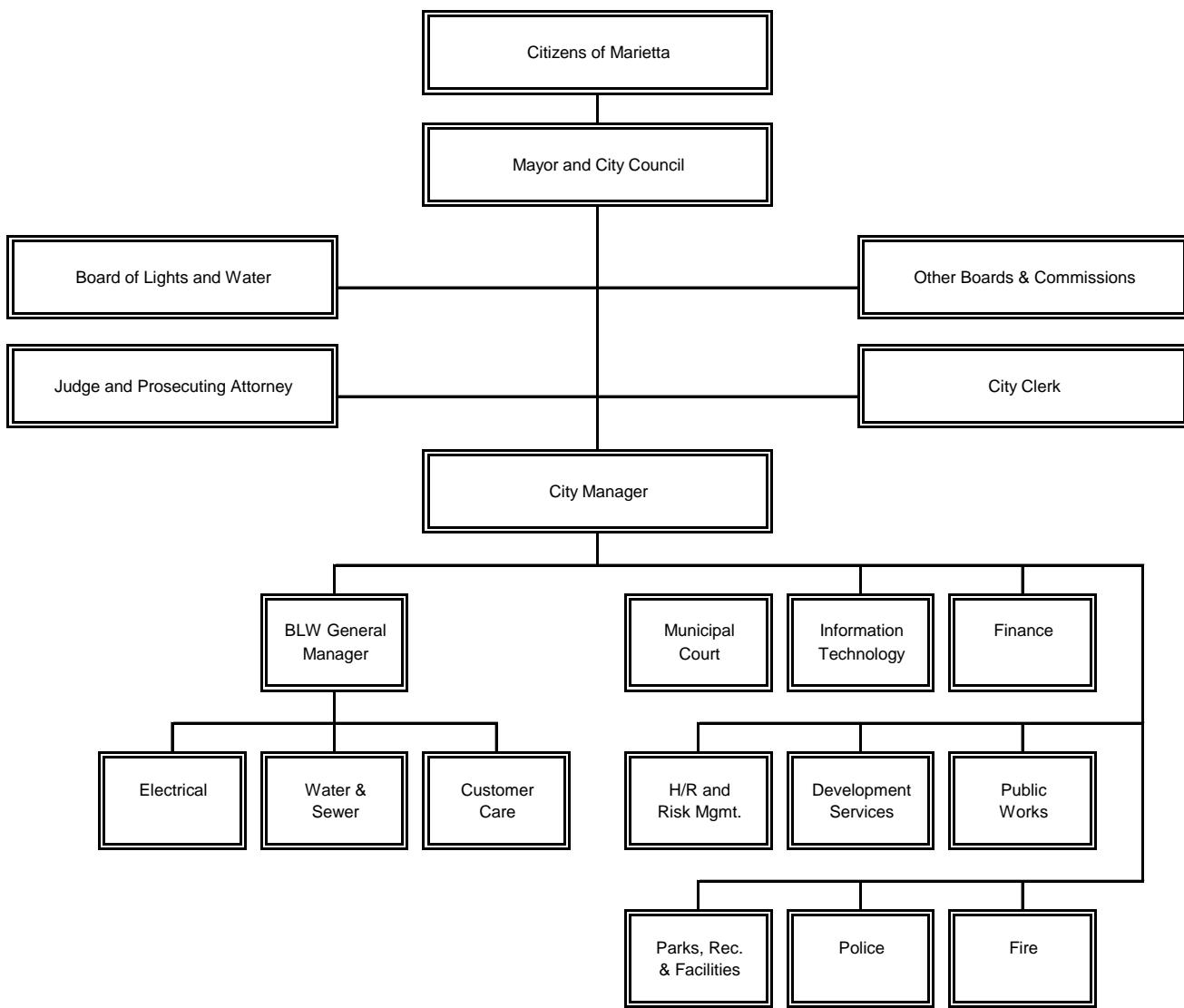
**Safety of Principal:** Each transaction shall avoid capital losses, whether from security defaults or erosion of market value.

**Liquidity:** The portfolio must be structured to provide sufficient liquidity to pay maturing obligations, without loss of principal value.

**Return on Investment:** The goal of the overall portfolio shall be to exceed the average return on three-month US Treasury Bills by 25 basis points.

**Types of Investments:** The City shall invest only in those instruments as approved by its ordinance 93-1003, Section 5.

# CITY OF MARIETTA ORGANIZATION CHART



# CITY OF MARIETTA FUND AND FUNCTION CHART

| FUNDS:            | GENERAL FUND  | BLW   | GOLF COURSE   | CONFERENCE CENTER | DEBT SERVICE |
|-------------------|---|---|---|-------------------|--------------|
| <b>FUNCTIONS:</b> | Mayor<br>City Council<br>City Manager<br>City Clerk<br>Boards & Commissions<br>Municipal Court<br>Finance<br>Legal<br>Human Resources & Risk Mgmt<br>Development Svcs.<br>Public Works<br>Parks, Rec & Facilities<br>Police<br>Fire | BLW Board<br>General Manager<br>Legal<br>Electric<br>Water & Sewer<br>Customer Care<br>Information Technology | General Manager<br>Operations<br>Maintenance<br>Food & Beverage | Management Svcs.  | Debt Service |

| FUNDS:            | CAPITAL PROJECTS  | SPECIAL REVENUE  | FLEET MAINTENANCE | SELF-INSURANCE                                  | TRUSTS                        |
|-------------------|---|--|-------------------|---|-------------------------------|
| <b>FUNCTIONS:</b> | City Parks Bond<br>SPLOST 2011<br>SPLOST 2016<br>Redevelopment Bond | Lease Income<br>Tax Allocation Districts<br>Cemetery Maintenance<br>CDBG<br>Grants<br>Police Asset Forfeiture<br>Radio System Replacement<br>Aurora Fire Museum<br>Gone With the Wind Museum<br>Hotel/Motel Tax<br>Auto Rental Excise Tax<br>Parks and Trees | Fleet Maintenance | Health<br>Workers' Comp.<br>Property & Casualty | Pension<br>OPEB<br>BLW Trusts |

# PERSONNEL POSITION SUMMARY

The following charts and summaries denote a history of personnel allocations and an explanation of the changes that were approved with the FY18 budget.

| GENERAL FUND                 | Budget FY16 | Budget FY17 | Budget FY18 |
|------------------------------|-------------|-------------|-------------|
| General Administration       | 10.5        | 10.5        | 11.5        |
| Municipal Court              | 15          | 16          | 15.5        |
| Finance                      | 28          | 30          | 31          |
| Human Resources & Risk Mgmt. | 9.5         | 7.5         | 6.5         |
| Development Services         | 19          | 19          | 19          |
| Public Works                 | 98          | 100         | 96          |
| Parks, Rec & Facilities      | 32          | 31          | 31          |
| Police                       | 176         | 176         | 176.5       |
| Fire                         | 135         | 135         | 135         |
| Elected/Appointed Officials  | 36          | 36          | 36          |
| <b>Total</b>                 | <b>559</b>  | <b>561</b>  | <b>558</b>  |

| General Fund Changes FY18  |
|--|
| 1. Add one Assistant to the City Manager position.   |
| 2. Delete one Recreation Specialist position.  |
| 3. Convert one Deputy Court Clerk position from Part-Time to Full-Time.  |
| 4. Convert one Prisoner Transport Officer position from Part-Time to Full-Time.  |
| 5. Move four dedicated SPLOST positions from General Fund to SPLOST Fund.  |
| 6. In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments. |

| BLW FUND               | Budget FY16 | Budget FY17 | Budget FY18 |
|------------------------|-------------|-------------|-------------|
| General Administration | 2           | 2           | 2           |
| Electrical             | 87          | 88          | 88          |
| Water & Sewer          | 43          | 43          | 43          |
| Utility Marketing      | 3           | 0           | 0           |
| Customer Care          | 41          | 41          | 41          |
| Information Technology | 22          | 22          | 23          |
| Appointed Officials*   | 5           | 5           | 5           |
| <b>Total</b>           | <b>203</b>  | <b>201</b>  | <b>202</b>  |

| BLW Fund Changes FY18  |
|--|
| 1. Add Service Desk Manager position.  |
| 2. Delete Sr. Business Analyst position.   |
| 3. Add Systems Analyst position.   |
| 4. In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments. |

| OTHER FUNDS               | Budget FY16 | Budget FY17 | Budget FY18 |
|---------------------------|-------------|-------------|-------------|
| Cemetery Maintenance      | 2           | 2           | 2           |
| CDBG                      | 2           | 2           | 2           |
| SPLOST                    | 0           | 0           | 4           |
| Gone With the Wind Museum | 1           | 0.5         | 1           |
| Fleet Maintenance         | 15          | 14          | 14          |
| <b>Total</b>              | <b>20</b>   | <b>18.5</b> | <b>23</b>   |

| Other Funds Changes FY18   |
|--|
| 1. Delete Exhibit Coordinator Part-Time position.  |
| 2. Add a Museum Operations Specialist position.  |
| 3. Move four dedicated SPLOST positions from General Fund to SPLOST Fund.  |
| 4. In conjunction with these changes, there were other position retitles or reclassifications approved as a result of departmental re-organizations without further changes in the levels of personnel allocations within the departments. |

| GRAND TOTAL | 782 | 780.5 | 783 |
|-------------|-----|-------|-----|
|             |     |       |     |

\*BLW Appointed Officials is a 7-member board, 2 of which are the Mayor and Council Representative who are accounted for in the General Fund Elected Officials total.

Note: Tables include regular full-time and part-time positions as Full Time Equivalent (FTE). Tables do not include temporary, seasonal or pooled positions.

# **FINANCIAL SUMMARY**

## SOURCES AND USES OF FUNDS

| GENERAL FUND                         | FY16<br>Actual    | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget    |
|--------------------------------------|-------------------|---------------------|----------------------|--------------------|-------------------|
| <u>Revenue</u>                       |                   |                     |                      |                    |                   |
| General Property Taxes               |                   |                     |                      |                    |                   |
| Real Estate Taxes                    | 5,880,274         | 6,206,000           | 6,206,000            | 6,164,877          | 6,530,000         |
| Personal Property Taxes              | 2,838,855         | 2,644,600           | 2,644,600            | 2,385,564          | 2,174,100         |
| <b>Total General Property Taxes</b>  | <b>8,719,129</b>  | <b>8,850,600</b>    | <b>8,850,600</b>     | <b>8,550,441</b>   | <b>8,704,100</b>  |
| Other Taxes                          |                   |                     |                      |                    |                   |
| Real Estate Trans./Intangible Rec.   | 401,821           | 326,000             | 326,000              | 464,655            | 605,000           |
| Wholesale Excise Taxes               | 747,545           | 758,000             | 758,000              | 746,083            | 774,000           |
| Insurance Premium                    | 3,261,605         | 3,410,000           | 3,410,000            | 3,535,199          | 3,825,000         |
| Franchise Fees                       | 6,098,112         | 6,189,000           | 6,189,000            | 6,125,966          | 6,297,000         |
| Miscellaneous                        | 95,673            | 60,000              | 60,000               | 50,679             | 60,000            |
| <b>Total Other Taxes</b>             | <b>10,604,756</b> | <b>10,743,000</b>   | <b>10,743,000</b>    | <b>10,922,582</b>  | <b>11,561,000</b> |
| Licenses & Permits                   |                   |                     |                      |                    |                   |
| Business Licenses                    | 5,854,314         | 5,794,500           | 5,794,500            | 5,731,450          | 6,088,345         |
| Permits                              | 784,197           | 821,800             | 821,800              | 1,015,701          | 1,068,800         |
| <b>Total Licenses &amp; Permits</b>  | <b>6,638,511</b>  | <b>6,616,300</b>    | <b>6,616,300</b>     | <b>6,747,151</b>   | <b>7,157,145</b>  |
| <b>Intergovernmental Revenue</b>     | <b>2,033,997</b>  | <b>1,972,007</b>    | <b>1,972,007</b>     | <b>1,962,121</b>   | <b>1,934,309</b>  |
| Charges For Services                 |                   |                     |                      |                    |                   |
| Sanitation                           | 3,751,272         | 3,769,500           | 3,769,500            | 3,808,002          | 3,867,000         |
| Recreation                           | 243,474           | 236,850             | 236,850              | 279,183            | 261,200           |
| Miscellaneous                        | 364,271           | 382,700             | 382,700              | 408,655            | 394,000           |
| <b>Total Charges For Services</b>    | <b>4,359,017</b>  | <b>4,389,050</b>    | <b>4,389,050</b>     | <b>4,495,840</b>   | <b>4,522,200</b>  |
| <b>Fines and Forfeits</b>            | <b>3,605,264</b>  | <b>2,944,000</b>    | <b>2,944,000</b>     | <b>3,099,878</b>   | <b>2,973,000</b>  |
| Other Financing Sources              |                   |                     |                      |                    |                   |
| Miscellaneous                        | 473,299           | 426,845             | 426,845              | 425,070            | 504,746           |
| Interest Income                      | 41,219            | 30,000              | 30,000               | 56,572             | 60,000            |
| Transfer from BLW                    | 11,000,000        | 11,000,000          | 11,000,000           | 11,000,000         | 12,000,000        |
| Transfers In                         | 6,320,981         | 6,549,289           | 6,549,289            | 6,774,106          | 7,069,289         |
| Use of Reserve                       | 0                 | 200,000             | 3,037,390            | 0                  | 200,000           |
| <b>Total Other Financing Sources</b> | <b>17,835,499</b> | <b>18,206,134</b>   | <b>21,043,524</b>    | <b>18,255,748</b>  | <b>19,834,035</b> |
| <b>General Fund Revenue</b>          | <b>53,796,173</b> | <b>53,721,091</b>   | <b>56,558,481</b>    | <b>54,033,761</b>  | <b>56,685,789</b> |
| <u>Appropriated Expenditures</u>     |                   |                     |                      |                    |                   |
| Personal Services                    | 36,330,798        | 37,138,632          | 37,138,632           | 37,115,912         | 38,828,952        |
| Operating Services                   | 7,980,635         | 8,415,639           | 8,755,562            | 8,104,075          | 8,894,877         |
| Internal Fleet Services              | 2,188,411         | 2,590,297           | 2,590,297            | 2,457,501          | 2,480,565         |
| Transfers Out                        | 5,656,351         | 4,576,523           | 5,576,523            | 5,576,523          | 4,981,395         |
| Capital Projects                     | 1,924,770         | 1,000,000           | 2,497,467            | 1,229,427          | 1,500,000         |
| <b>General Fund Expenditures</b>     | <b>54,080,965</b> | <b>53,721,091</b>   | <b>56,558,481</b>    | <b>54,483,438</b>  | <b>56,685,789</b> |

## SOURCES AND USES OF FUNDS

| <b>SPECIAL REVENUE FUNDS</b>         | <b>FY16</b>     | <b>FY17</b>        | <b>FY17</b>         | <b>FY17</b>       | <b>FY18</b>      |
|--------------------------------------|-----------------|--------------------|---------------------|-------------------|------------------|
|                                      | <b>Actual</b>   | <b>Appr Budget</b> | <b>Final Budget</b> | <b>Yr-End Est</b> | <b>Budget</b>    |
| <u>Revenue</u>                       |                 |                    |                     |                   |                  |
| Lease Income Fund                    |                 |                    |                     |                   |                  |
| Interest Income                      | 50,239          | 0                  | 0                   | 92,589            | 0                |
| Transfers In                         | 865,271         | 2,766,200          | 2,766,200           | 961,297           | 2,764,400        |
| <b>Lease Income Fund Revenue</b>     | <b>915,510</b>  | <b>2,766,200</b>   | <b>2,766,200</b>    | <b>1,053,886</b>  | <b>2,764,400</b> |
| Tax Allocation Districts             |                 |                    |                     |                   |                  |
| Property Tax                         | 75,324          | 94,000             | 94,000              | 112,484           | 133,000          |
| Intergovernmental Revenue            | 548,356         | 635,000            | 635,000             | 911,434           | 832,000          |
| Interest Income                      | 3,924           | 2,000              | 2,000               | 7,756             | 5,000            |
| Use of Reserve                       | 0               | 188,155            | 188,155             | 0                 | 0                |
| <b>City Center TAD Fund Revenue</b>  | <b>627,604</b>  | <b>919,155</b>     | <b>919,155</b>      | <b>1,031,674</b>  | <b>970,000</b>   |
| Cemetery Fund                        |                 |                    |                     |                   |                  |
| Property Tax                         | 210,370         | 212,000            | 212,000             | 220,508           | 222,000          |
| Interest Income                      | 84              | 0                  | 0                   | 94                | 0                |
| Use of Reserve                       | 0               | 0                  | 39,466              | 0                 | 0                |
| <b>Cemetery Fund Revenue</b>         | <b>210,454</b>  | <b>212,000</b>     | <b>251,466</b>      | <b>220,602</b>    | <b>222,000</b>   |
| <b>CDBG Fund Revenue</b>             | <b>456,720</b>  | <b>196,758</b>     | <b>196,758</b>      | <b>179,445</b>    | <b>222,482</b>   |
| Grants Funds                         |                 |                    |                     |                   |                  |
| Reimbursement Grants                 | (16,059)        | 215,329            | 2,620,025           | 0                 | 0                |
| Use of Reserve                       | 0               | 0                  | 1,418,074           | 0                 | 0                |
| <b>Grants Funds Revenue</b>          | <b>(16,059)</b> | <b>215,329</b>     | <b>4,038,099</b>    | <b>0</b>          | <b>0</b>         |
| Asset Forfeiture Fund                |                 |                    |                     |                   |                  |
| Intergovernmental Revenue            | 328,071         | 950,000            | 950,000             | 340,736           | 950,000          |
| Miscellaneous                        | 156,767         | 50,000             | 50,000              | 3,469             | 50,000           |
| Use of Reserve                       | 0               | 0                  | 15,443              | 0                 | 0                |
| <b>Asset Forfeiture Fund Revenue</b> | <b>484,838</b>  | <b>1,000,000</b>   | <b>1,015,443</b>    | <b>344,205</b>    | <b>1,000,000</b> |
| <b>Radio System Replacement Fund</b> | <b>(404)</b>    | <b>134,379</b>     | <b>134,379</b>      | <b>0</b>          | <b>134,379</b>   |
| Gone With the Wind Museum Fund       |                 |                    |                     |                   |                  |
| Admissions                           | 57,033          | 46,400             | 46,400              | 55,216            | 55,500           |
| Gift Shop                            | 64,448          | 60,050             | 60,050              | 52,202            | 115,000          |
| Special Events                       | 7,146           | 20,000             | 20,000              | 2,729             | 25,000           |
| Tourism Grant                        | 62,722          | 40,222             | 40,222              | 40,222            | 55,000           |
| Other                                | 210             | 1,000              | 1,000               | 1,317             | 0                |
| Use of Reserve                       | 0               | 22,500             | 22,500              | 0                 | 0                |
| <b>GWTW Fund Revenue</b>             | <b>191,559</b>  | <b>190,172</b>     | <b>190,172</b>      | <b>151,686</b>    | <b>250,500</b>   |

## SOURCES AND USES OF FUNDS

| SPECIAL REVENUE FUNDS                     | FY16<br>Actual    | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget   |
|---|-------------------|---------------------|----------------------|--------------------|------------------|
|   |                   |                     |                      |                    |                  |
| <u>Revenue</u>                            |                   |                     |                      |                    |                  |
| Aurora Fire Museum Fund                   |                   |                     |                      |                    |                  |
| Donations/Fundraising                     | 38,000            | 0                   | 34,454               | 0                  | 0                |
| <b>Aurora Fire Mus. Fund Revenue</b>      | <b>38,000</b>     | <b>0</b>            | <b>34,454</b>        | <b>0</b>           | <b>0</b>         |
| Parks and Tree Preservation Funds         |                   |                     |                      |                    |                  |
| Interest Income                           | 1,013             | 0                   | 0                    | 1,381              | 0                |
| Miscellaneous                             | 62,343            | 0                   | 67,953               | 31,730             | 0                |
| Use of Reserve                            | 0                 | 0                   | 192,362              | 0                  | 0                |
| <b>Parks Funds Revenue</b>                | <b>63,356</b>     | <b>0</b>            | <b>260,315</b>       | <b>33,111</b>      | <b>0</b>         |
| Tourism Funds                             |                   |                     |                      |                    |                  |
| Hotel / Motel Tax                         | 2,885,136         | 3,000,000           | 3,000,000            | 3,152,222          | 3,475,000        |
| Auto Rental Excise Tax                    | 398,675           | 380,000             | 380,000              | 452,598            | 425,000          |
| <b>Tourism Funds Revenue</b>              | <b>3,283,811</b>  | <b>3,380,000</b>    | <b>3,380,000</b>     | <b>3,604,820</b>   | <b>3,900,000</b> |
| <b>Special Revenue Funds Revenue</b>      | <b>6,255,389</b>  | <b>9,013,993</b>    | <b>13,186,441</b>    | <b>6,619,429</b>   | <b>9,463,761</b> |
| <u>Appropriated Expenditures</u>          |                   |                     |                      |                    |                  |
| Personal Services                         | 291,146           | 330,581             | 322,581              | 226,977            | 373,188          |
| Operating Services                        | 2,198,916         | 1,417,002           | 1,044,658            | 383,846            | 1,211,699        |
| Cost of Goods Sold                        | 28,506            | 40,739              | 40,739               | 24,286             | 70,000           |
| Internal Fleet Services                   | 2,487             | 3,300               | 3,300                | 1,452              | 3,300            |
| Planned Reserve Increase                  | 0                 | 221,859             | 221,859              | 0                  | 286,862          |
| Debt Service                              | 3,610,477         | 3,617,355           | 3,617,355            | 3,508,968          | 3,615,555        |
| Transfers Out                             | 3,428,908         | 3,383,157           | 3,383,157            | 3,607,975          | 3,903,157        |
| Capital Projects                          | 1,606,752         | 0                   | 4,552,792            | 3,691,511          | 0                |
| <b>Special Revenue Funds Expenditures</b> | <b>11,167,192</b> | <b>9,013,993</b>    | <b>13,186,441</b>    | <b>11,445,015</b>  | <b>9,463,761</b> |

# SOURCES AND USES OF FUNDS

| CAPITAL PROJECTS FUNDS                     | FY16<br>Actual    | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget    |
|--|-------------------|---------------------|----------------------|--------------------|-------------------|
|  |                   |                     |                      |                    |                   |
| <u>Revenue</u>                             |                   |                     |                      |                    |                   |
| City Parks Bond Fund                       |                   |                     |                      |                    |                   |
| Interest Income                            | 30,538            | 0                   | 0                    | 27,811             | 0                 |
| Miscellaneous                              | 276,700           | 0                   | 0                    | 0                  | 0                 |
| Use of Reserve                             | 0                 | 9,000,000           | 9,218,267            | 0                  | 2,060,000         |
| <b>City Parks Bond Fund Revenue</b>        | <b>307,238</b>    | <b>9,000,000</b>    | <b>9,218,267</b>     | <b>27,811</b>      | <b>2,060,000</b>  |
| Redevelopment Bond Fund                    |                   |                     |                      |                    |                   |
| Interest Income                            | 12,736            | 0                   | 0                    | 22,481             | 0                 |
| Miscellaneous                              | 2,000,001         | 0                   | 0                    | 0                  | 10,500,000        |
| Use of Reserve                             | 0                 | 15,000,000          | 15,927,012           | 0                  | 0                 |
| <b>Redevelopment Bond Fund Revenue</b>     | <b>2,012,737</b>  | <b>15,000,000</b>   | <b>15,927,012</b>    | <b>22,481</b>      | <b>10,500,000</b> |
| SPLOST 2011 Fund                           |                   |                     |                      |                    |                   |
| 1% Sales Tax                               | 6,507,430         | 0                   | 0                    | 0                  | 0                 |
| Interest Income                            | 78,625            | 0                   | 0                    | 55,445             | 0                 |
| Use of Reserve                             | 0                 | 14,084,586          | 21,989,014           | 0                  | 12,998,227        |
| <b>SPLOST 2011 Fund Revenue</b>            | <b>6,586,055</b>  | <b>14,084,586</b>   | <b>21,989,014</b>    | <b>55,445</b>      | <b>12,998,227</b> |
| SPLOST 2016 Fund                           |                   |                     |                      |                    |                   |
| 1% Sales Tax                               | 5,269,781         | 8,775,000           | 8,775,000            | 10,102,837         | 9,058,984         |
| Interest Income                            | 833               | 0                   | 0                    | 6,464              | 0                 |
| Miscellaneous                              | 0                 | 0                   | 0                    | 1,697,713          | 0                 |
| Use of Reserve                             | 0                 | 0                   | 2,521,182            | 0                  | 4,041,400         |
| <b>SPLOST 2016 Fund Revenue</b>            | <b>5,270,614</b>  | <b>8,775,000</b>    | <b>11,296,182</b>    | <b>11,807,014</b>  | <b>13,100,384</b> |
| <b>Capital Projects Funds Revenue</b>      | <b>14,176,644</b> | <b>46,859,586</b>   | <b>58,430,475</b>    | <b>11,912,751</b>  | <b>38,658,611</b> |
| <u>Appropriated Expenditures</u>           |                   |                     |                      |                    |                   |
| Personal Services                          | 236,228           | 264,710             | 264,710              | 142,399            | 400,573           |
| Operating Services                         | 254,347           | 50,733              | 257,206              | 604,581            | 570,000           |
| Transfers Out                              | 2,000,000         | 0                   | 0                    | 0                  | 0                 |
| Capital Projects                           | 35,962,747        | 46,544,143          | 57,908,559           | 20,073,619         | 37,688,038        |
| <b>Capital Projects Funds Expenditures</b> | <b>38,453,322</b> | <b>46,859,586</b>   | <b>58,430,475</b>    | <b>20,820,599</b>  | <b>38,658,611</b> |
| <br><b>DEBT SERVICE FUND</b>               |                   |                     |                      |                    |                   |
| <u>Revenue</u>                             |                   |                     |                      |                    |                   |
| Property Tax                               | 8,439,674         | 7,347,176           | 7,347,176            | 7,707,360          | 7,551,250         |
| School SPLOST                              | 3,696,250         | 3,713,250           | 3,713,250            | 3,713,250          | 3,731,500         |
| Interest Income                            | 6,310             | 5,000               | 5,000                | 4,729              | 4,000             |
| <b>Debt Service Fund Revenue</b>           | <b>12,142,234</b> | <b>11,065,426</b>   | <b>11,065,426</b>    | <b>11,425,339</b>  | <b>11,286,750</b> |
| <u>Appropriated Expenditures</u>           |                   |                     |                      |                    |                   |
| Debt Service                               | 12,060,898        | 11,040,190          | 11,040,190           | 11,041,337         | 10,985,490        |
| Planned Reserve Increase                   | 0                 | 0                   | 0                    | 0                  | 276,024           |
| Transfers Out                              | 25,236            | 25,236              | 25,236               | 25,236             | 25,236            |
| <b>Debt Service Fund Expenditures</b>      | <b>12,086,134</b> | <b>11,065,426</b>   | <b>11,065,426</b>    | <b>11,066,573</b>  | <b>11,286,750</b> |

## SOURCES AND USES OF FUNDS

| ENTERPRISE FUNDS                     | FY16<br>Actual     | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget     |
|--------------------------------------|--------------------|---------------------|----------------------|--------------------|--------------------|
|                                      |                    |                     |                      |                    |                    |
| BLW Fund                             |                    |                     |                      |                    |                    |
| <u>Revenue</u>                       |                    |                     |                      |                    |                    |
| Charges for Services                 | 151,727,363        | 155,778,320         | 155,778,320          | 153,739,701        | 159,070,782        |
| Interest / Investment Income         | 9,321,997          | 6,855,888           | 6,855,888            | 7,311,926          | 3,716,230          |
| Miscellaneous                        | 483,806            | 409,768             | 421,768              | 464,370            | 638,902            |
| Transfers In                         | 3,011,702          | 2,927,255           | 2,927,255            | 2,927,255          | 3,927,255          |
| Use of Reserve                       | 0                  | 0                   | 7,496,924            | 0                  | 0                  |
| <b>BLW Fund Revenue</b>              | <b>164,544,868</b> | <b>165,971,231</b>  | <b>173,480,155</b>   | <b>164,443,252</b> | <b>167,353,169</b> |
| <u>Appropriated Expenditures</u>     |                    |                     |                      |                    |                    |
| Personal Services                    | 15,531,684         | 16,452,932          | 16,452,932           | 16,040,377         | 17,429,504         |
| Operating Services                   | 10,324,533         | 10,526,475          | 10,942,214           | 10,687,434         | 10,629,432         |
| Cost of Goods Sold                   | 107,970,420        | 110,865,468         | 110,865,468          | 96,530,730         | 107,099,988        |
| Internal Fleet Services              | 893,472            | 941,203             | 939,541              | 1,017,492          | 1,132,598          |
| Miscellaneous Expenses               | 415,499            | 663,327             | 663,327              | 495,571            | 693,843            |
| Transfers Out                        | 16,184,167         | 15,993,820          | 16,393,820           | 16,393,820         | 17,100,574         |
| Capital Projects                     | 11,361,533         | 10,528,006          | 17,222,853           | 11,503,086         | 13,267,230         |
| <b>BLW Fund Expenditures</b>         | <b>162,681,308</b> | <b>165,971,231</b>  | <b>173,480,155</b>   | <b>152,668,510</b> | <b>167,353,169</b> |
| BLW Trust Funds                      |                    |                     |                      |                    |                    |
| <u>Revenue</u>                       |                    |                     |                      |                    |                    |
| Transfers In                         | 1,235,076          | 1,235,076           | 1,235,076            | 1,235,076          | 1,235,076          |
| Interest Income                      | 20,693             | 0                   | 0                    | 36,877             | 0                  |
| <b>BLW Trust Fund Revenue</b>        | <b>1,255,769</b>   | <b>1,235,076</b>    | <b>1,235,076</b>     | <b>1,271,953</b>   | <b>1,235,076</b>   |
| <u>Appropriated Expenditures</u>     |                    |                     |                      |                    |                    |
| Transfers Out                        | 0                  | 0                   | 0                    | 0                  | 1,000,000          |
| Planned Reserve Increase             | 0                  | 1,235,076           | 1,235,076            | 0                  | 235,076            |
| <b>BLW Trust Fund Expenditures</b>   | <b>0</b>           | <b>1,235,076</b>    | <b>1,235,076</b>     | <b>0</b>           | <b>1,235,076</b>   |
| Golf Course Fund                     |                    |                     |                      |                    |                    |
| <u>Revenue</u>                       |                    |                     |                      |                    |                    |
| Green Fees                           | 736,659            | 915,000             | 915,000              | 794,977            | 935,000            |
| Cart Rental                          | 365,861            | 415,000             | 415,000              | 398,966            | 421,800            |
| Driving Range                        | 88,923             | 95,000              | 95,000               | 84,420             | 95,000             |
| Food and Beverage                    | 226,707            | 233,800             | 233,800              | 230,154            | 233,800            |
| Pro Shop Rental                      | 15,044             | 15,000              | 15,000               | 13,235             | 15,000             |
| Miscellaneous                        | 21,305             | 20,000              | 20,000               | 21,299             | 20,000             |
| Transfer from General Fund           | 399,786            | 0                   | 0                    | 0                  | 0                  |
| Use of Reserve                       | 0                  | 0                   | 6,428                | 0                  | 0                  |
| <b>Golf Course Fund Revenue</b>      | <b>1,854,285</b>   | <b>1,693,800</b>    | <b>1,700,228</b>     | <b>1,543,051</b>   | <b>1,720,600</b>   |
| <u>Appropriated Expenditures</u>     |                    |                     |                      |                    |                    |
| Operating Services                   | 1,169,281          | 1,345,279           | 1,348,079            | 1,210,082          | 1,352,779          |
| Debt Service                         | 10,291             | 0                   | 0                    | 0                  | 0                  |
| Transfers Out                        | 25,021             | 225,021             | 225,021              | 225,021            | 225,021            |
| Capital Projects                     | 0                  | 123,500             | 127,128              | 103,892            | 142,800            |
| <b>Golf Course Fund Expenditures</b> | <b>1,204,593</b>   | <b>1,693,800</b>    | <b>1,700,228</b>     | <b>1,538,995</b>   | <b>1,720,600</b>   |

## SOURCES AND USES OF FUNDS

| ENTERPRISE FUNDS                    | FY16<br>Actual   | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget   |
|-------------------------------------|------------------|---------------------|----------------------|--------------------|------------------|
| Conference Center Fund              |                  |                     |                      |                    |                  |
| <u>Revenue</u>                      |                  |                     |                      |                    |                  |
| Tourism Grant                       | 865,271          | 907,500             | 907,500              | 961,297            | 1,051,188        |
| Rental Income                       | 1,936,748        | 1,866,200           | 1,866,200            | 1,850,935          | 1,864,400        |
| Miscellaneous                       | 0                | 0                   | 0                    | 500                | 0                |
| Use of Reserve                      | 0                | 0                   | 1,172,700            | 0                  | 0                |
| <b>Conference Ctr. Fund Revenue</b> | <b>2,802,019</b> | <b>2,773,700</b>    | <b>3,946,400</b>     | <b>2,812,732</b>   | <b>2,915,588</b> |

|  |                |                  |                  |                  |                  |
|--|----------------|------------------|------------------|------------------|------------------|
| <u>Appropriated Expenditures</u>         |                |                  |                  |                  |                  |
| Operating Services                       | 0              | 0                | 0                | 0                | 0                |
| Miscellaneous                            | 50,239         | 0                | 0                | 92,589           | 0                |
| Transfers Out                            | 865,271        | 2,766,200        | 2,766,200        | 961,297          | 2,764,400        |
| Planned Reserve Increase                 | 0              | 7,500            | 7,500            | 0                | 151,188          |
| Capital Projects                         | 0              | 0                | 1,172,700        | 0                | 0                |
| <b>Conference Ctr. Fund Expenditures</b> | <b>915,510</b> | <b>2,773,700</b> | <b>3,946,400</b> | <b>1,053,886</b> | <b>2,915,588</b> |

### TRUST FUNDS

|                                  |                   |                   |                   |                   |                   |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Revenue</u>                   |                   |                   |                   |                   |                   |
| Pension Fund                     |                   |                   |                   |                   |                   |
| Fund Charges                     | 5,249,163         | 5,399,000         | 5,399,000         | 5,319,660         | 5,588,000         |
| Employee Contributions           | 1,317,814         | 1,408,972         | 1,408,972         | 1,343,343         | 1,461,165         |
| Transfers In                     | 333,837           | 0                 | 0                 | 59,060            | 500,000           |
| Investment Earnings              | (1,862,341)       | 4,548,910         | 4,548,910         | 15,465,441        | 4,724,717         |
| <b>Pension Fund Revenue</b>      | <b>5,038,473</b>  | <b>11,356,882</b> | <b>11,356,882</b> | <b>22,187,504</b> | <b>12,273,882</b> |
| Other Post-Emplmt. Benefits Fund | 51,225            | 115,000           | 115,000           | 33,949            | 125,000           |
| <b>Trust Funds Revenue</b>       | <b>5,089,698</b>  | <b>11,471,882</b> | <b>11,471,882</b> | <b>22,221,453</b> | <b>12,398,882</b> |
| <u>Appropriated Expenditures</u> |                   |                   |                   |                   |                   |
| Operating Services               | 712,033           | 670,500           | 670,500           | 818,976           | 721,500           |
| Benefit Payments & Premiums      | 10,320,687        | 10,688,000        | 10,688,000        | 10,870,376        | 11,570,000        |
| Transfers Out                    | 4,882             | 4,882             | 4,882             | 4,882             | 4,882             |
| Planned Reserve Increase         | 0                 | 108,500           | 108,500           | 0                 | 102,500           |
| <b>Pension Fund Expenditures</b> | <b>11,037,602</b> | <b>11,471,882</b> | <b>11,471,882</b> | <b>11,694,234</b> | <b>12,398,882</b> |

## SOURCES AND USES OF FUNDS

| INTERNAL SERVICE FUNDS                   | FY16<br>Actual    | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget    |
|--|-------------------|---------------------|----------------------|--------------------|-------------------|
|  |                   |                     |                      |                    |                   |
| Fleet Maintenance Fund                   |                   |                     |                      |                    |                   |
| <u>Revenue</u>                           |                   |                     |                      |                    |                   |
| Fund Charges                             | 3,099,938         | 3,554,800           | 3,554,800            | 3,544,268          | 3,636,463         |
| Miscellaneous                            | 157               | 0                   | 0                    | 2,071              | 0                 |
| Use of Reserve                           | 0                 | 0                   | 8,351                | 0                  | 0                 |
| <b>Fleet Maintenance Revenue</b>         | <b>3,100,095</b>  | <b>3,554,800</b>    | <b>3,563,151</b>     | <b>3,546,339</b>   | <b>3,636,463</b>  |
| <u>Appropriated Expenditures</u>         |                   |                     |                      |                    |                   |
| Personal Services                        | 808,447           | 941,797             | 941,797              | 763,057            | 947,060           |
| Operating Services                       | 2,362,527         | 2,559,600           | 2,567,951            | 2,455,344          | 2,603,600         |
| Internal Fleet Services                  | 15,552            | 20,000              | 20,000               | 20,472             | 20,000            |
| Transfers Out                            | 19,803            | 19,803              | 19,803               | 19,803             | 19,803            |
| Capital Projects                         | 0                 | 13,600              | 13,600               | 12,552             | 46,000            |
| <b>Fleet Maintenance Expenditures</b>    | <b>3,206,329</b>  | <b>3,554,800</b>    | <b>3,563,151</b>     | <b>3,271,228</b>   | <b>3,636,463</b>  |
| Self-Insurance Funds                     |                   |                     |                      |                    |                   |
| <u>Revenue</u>                           |                   |                     |                      |                    |                   |
| Fund Charges                             | 8,664,457         | 8,723,558           | 8,723,558            | 8,872,259          | 10,533,281        |
| Employee Contributions                   | 1,310,614         | 1,326,230           | 1,326,230            | 1,394,431          | 1,401,704         |
| Miscellaneous                            | 161,695           | 0                   | 0                    | 163,076            | 0                 |
| Transfers In                             | 4,025,198         | 3,535,933           | 3,535,933            | 3,532,933          | 3,634,219         |
| <b>Self-Insurance Funds Revenue</b>      | <b>14,161,964</b> | <b>13,585,721</b>   | <b>13,585,721</b>    | <b>13,962,699</b>  | <b>15,569,204</b> |
| <u>Appropriated Expenditures</u>         |                   |                     |                      |                    |                   |
| Operating Services                       | 903,868           | 805,504             | 805,504              | 860,875            | 793,175           |
| Benefit Payments & Premiums              | 13,107,210        | 12,732,325          | 12,732,325           | 13,915,721         | 14,728,137        |
| Transfers Out                            | 73,903            | 47,892              | 47,892               | 47,891             | 47,892            |
| <b>Self-Insurance Funds Expenditures</b> | <b>14,084,981</b> | <b>13,585,721</b>   | <b>13,585,721</b>    | <b>14,824,487</b>  | <b>15,569,204</b> |

## SOURCES AND USES OF FUNDS

| SUMMARY - ALL FUNDS       | FY16<br>Actual     | FY17<br>Appr Budget | FY17<br>Final Budget | FY17<br>Yr-End Est | FY18<br>Budget     |
|---------------------------|--------------------|---------------------|----------------------|--------------------|--------------------|
| <u>Revenue</u>            |                    |                     |                      |                    |                    |
| Property Taxes            | 17,444,497         | 16,503,776          | 16,503,776           | 16,590,793         | 16,610,350         |
| Other Taxes               | 13,888,567         | 14,123,000          | 14,123,000           | 14,527,402         | 15,461,000         |
| 1% Sales Tax              | 11,777,211         | 8,775,000           | 8,775,000            | 10,102,837         | 9,058,984          |
| Licenses & Permits        | 6,638,511          | 6,616,300           | 6,616,300            | 6,747,151          | 7,157,145          |
| Intergovernmental Revenue | 7,975,328          | 8,630,066           | 11,034,762           | 8,108,505          | 8,776,479          |
| Charges For Services      | 179,248,240        | 184,266,380         | 184,266,380          | 182,213,635        | 189,994,095        |
| Fines and Forfeits        | 3,605,264          | 2,944,000           | 2,944,000            | 3,099,878          | 2,973,000          |
| Interest Earned           | 7,705,870          | 11,441,798          | 11,441,798           | 23,089,566         | 8,509,947          |
| Miscellaneous             | 3,703,799          | 1,136,992           | 1,251,399            | 2,823,265          | 11,953,027         |
| <b>Total Revenue</b>      | <b>251,987,287</b> | <b>254,437,312</b>  | <b>256,956,415</b>   | <b>267,303,032</b> | <b>270,494,027</b> |

### Appropriated Expenditures

|                           |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services         | 53,198,303         | 55,128,652         | 55,120,652         | 54,288,722         | 57,979,277         |
| Operating Expenses        | 160,898,623        | 164,335,391        | 164,934,671        | 150,551,403        | 164,575,493        |
| Debt Service              | 15,681,666         | 14,657,545         | 14,657,545         | 14,550,305         | 14,601,045         |
| Capital Projects          | 50,855,802         | 58,209,249         | 83,495,099         | 36,614,087         | 52,644,068         |
| <b>Total Expenditures</b> | <b>280,634,394</b> | <b>292,330,837</b> | <b>318,207,967</b> | <b>256,004,517</b> | <b>289,799,883</b> |

This summary excludes Use of Reserve and Planned Reserve Increases, as these are used as budget balancing accounts. Interfund Transfers (Transfers In and Transfers Out) are also excluded from this presentation. All of these items are shown on the schedules on the previous pages in order to clearly depict the activities in each Fund or groups of Funds.

### **The Funds that are utilizing an appropriation of fund balance or retained earnings for FY2018 operations are:**

- ❖ General Fund: \$200,000 - FY2017 year-end surplus to be used for a special code enforcement project.
- ❖ City Parks Bond Fund: \$2,060,000 - prior year bond proceeds to be used for parks projects.
- ❖ SPLOST 2011 Fund: \$12,998,227 - prior years' revenue to be used for capital projects.
- ❖ SPLOST 2016 Fund: \$4,041,400 - prior years' revenue to be used for capital projects.

### **The Funds that plan to increase fund balance as a result of FY2018 operations are:**

- ❖ Tax Allocation District (TAD) Funds: \$118,845 - reserved for future infrastructure and development projects.
- ❖ Cemetery Fund: \$33,638 - reserved for future repair and replacement of markers and walls.
- ❖ Radio System Replacement Fund: \$134,379 - reserved for future replacement of the 800 MHz radio system.
- ❖ Conference Center Fund: \$151,188 - reserved for future tourism expense.
- ❖ Debt Service Fund: \$276,024 - reserved for principal and interest payment for July 1, 2017.
- ❖ BLW Trust Fund: \$235,076 - reserved to offset the loss of another revenue source in future years.
- ❖ OPEB Trust Fund: \$102,500 - reserved for future retiree health benefits.

Additional details can be found on the following pages in the FY2018 Combined Statement of Revenue, Expenditures and Changes in Fund Balance.

# COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

## **GENERAL FUND:**

The General Fund accounts for the daily operating activities of the City such as Fire, Police, Recreation, Public Works, General Government, etc. The "Transfers In" represents transfers from the BLW towards the City's operating costs, plus Indirect Cost Recoveries from the BLW Fund and Other Funds. Other "Transfers In" funding consists of a tourism transfer from Special Revenue funds and the City Golf Course. The "Transfers Out" includes the Indirect Cost Transfer to the BLW Fund and a transfer to the Self-Insurance Fund toward the retiree health insurance benefit.

## **BOARD OF LIGHTS AND WATER (BLW) FUND:**

The BLW Fund accounts for the operations of the Electric, Water Distribution and Collection Systems and other activities to support these functions. The "Transfers In" represents Indirect Cost Recoveries from the General Fund and Other Funds. The "Transfers Out" includes an operating transfer to the General Fund, an Indirect Cost Transfer to the General Fund, a transfer to the Health Insurance Fund toward the retiree health insurance benefit, and a transfer to the BLW Trust Fund for future use.

## **DEBT SERVICE FUND:**

The Debt Service Fund is used for the accumulation of resources for, and the payment of, principal and interest on General long-term debt. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund.

## **GOLF COURSE FUND:**

This fund accounts for the receipts and disbursements of money from the operation of the City Golf Course. The "Transfers Out" represents a transfer to the General Fund and the Indirect Cost Transfers to the General Fund and BLW Fund.

## **CONFERENCE CENTER FUND:**

This fund is used for the receipt of rental income from the hospitality management company and debt service payments for the operation of the Hilton Atlanta/Marietta Hotel & Conference Center. Hotel/motel tax receipts also offset the debt service amount. The "Transfers Out" is a transfer to the Lease Income Fund.

## **CAPITAL PROJECTS FUNDS:**

The City Parks Bond Fund provides funding for land acquisition, development of new parks and improvements to existing parks. The Redevelopment Bond Fund provides funding for property acquisition and demolition for redevelopment projects and streetscape enhancements. These two Bond Funds are funded by millage levies as approved by the voters. The SPLOST 2011 Fund and SPLOST 2016 Fund account for the activities of the SPLOSTs that were approved by the voters for road and traffic improvements, capital improvements and public safety capital purchases. The SPLOST projects are funded by 1% county sales tax proceeds.

## **SPECIAL REVENUE FUNDS:**

The Special Revenue Funds are used to account for the proceeds of specific revenues which are legally restricted to finance specific functions or activities of government and, therefore, cannot be diverted to other uses. This group of funds is comprised of Lease Income, Tax Allocation Districts, Cemetery Maintenance, HUD Community Development Block Grant (CDBG), Grants, Police Asset Forfeiture, Radio System Core Replacement, Gone With the Wind Museum, Parks Fund, Tree Preservation Fund, Hotel/Motel Tax, and Auto Rental Excise Tax Funds. The "Transfers In" is the amount transferred from the Conference Center Fund to the Lease Income Fund. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund as well as Tourism transfers to the General Fund.

## **FLEET MAINTENANCE FUND:**

This fund accounts for operations of the Fleet Maintenance Division which provides fuel and repair and maintenance services for vehicles used by City departments. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund.

## **SELF-INSURANCE FUNDS:**

This fund accounts for the activities of being a self-insured entity relating to casualty, liability, workers' compensation and medical claims. The "Transfers In" represents the contribution from General Fund and BLW Fund for retiree health. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund.

## **TRUST FUNDS:**

This fund is comprised of General Pension, Other Post-Employment Benefits (OPEB) Funds and BLW Trust Funds. The General Pension Trust Fund accounts for City and employee contributions and benefit payments to eligible participants. The "Transfers Out" represents the Indirect Cost Transfers to the General Fund and BLW Fund. The OPEB Trust Fund accounts for the contributions made by the City for future benefits such as retiree health care. The "Transfer Out" for the BLW Trust Funds represents the amount that is being used from the funds that were specifically set aside by the BLW to offset a diminishing revenue source in the future. The "Transfer In" represents funds that the BLW is setting aside for the future relating to power generation costs.

# FY2018 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

| FUNDS:  | GENERAL             | BLW                 | GOLF<br>COURSE   | CONFERENCE<br>CENTER | DEBT<br>SERVICE   |
|---|---------------------|---------------------|------------------|----------------------|-------------------|
| <b><u>REVENUES:</u></b>   |                     |                     |                  |                      |                   |
| Property Taxes  | 8,704,100           |                     |                  |                      | 7,551,250         |
| Other Taxes   | 11,561,000          |                     |                  |                      |                   |
| 1% Sales Tax  |                     |                     |                  |                      |                   |
| Licenses and Permits  | 7,157,145           |                     |                  |                      |                   |
| Intergovernmental   | 1,934,309           |                     |                  | 1,051,188            |                   |
| Charges for Services  | 4,522,200           | 159,070,782         | 1,720,600        | 1,864,400            |                   |
| Fines and Forfeits  | 2,973,000           |                     |                  |                      |                   |
| Interest Earned   | 60,000              | 3,716,230           |                  |                      | 4,000             |
| Miscellaneous Sources   | 504,746             | 638,902             |                  |                      |                   |
| School SPLOST Proceeds  |                     |                     |                  |                      | 3,731,500         |
| <b>Total Anticipated Revenues</b>                                 | <b>37,416,500</b>   | <b>163,425,914</b>  | <b>1,720,600</b> | <b>2,915,588</b>     | <b>11,286,750</b> |
| <b><u>EXPENDITURES:</u></b>                                       |                     |                     |                  |                      |                   |
| Personal Services   | 38,828,952          | 17,429,504          |                  |                      |                   |
| Operating Services  | 11,375,442          | 119,555,861         | 1,352,779        |                      | 3,000             |
| <b>Appropriated Expenditures</b>                                  | <b>50,204,394</b>   | <b>136,985,365</b>  | <b>1,352,779</b> | <b>0</b>             | <b>3,000</b>      |
| Debt Service:   |                     |                     |                  |                      |                   |
| Principal Retirement  |                     |                     |                  |                      | 7,535,000         |
| Interest and Fiscal Charges                                       |                     |                     |                  |                      | 3,447,490         |
| Capital Projects  | 1,500,000           | 13,267,230          | 142,800          |                      |                   |
| <b>Total Anticipated Expenses</b>                                 | <b>51,704,394</b>   | <b>150,252,595</b>  | <b>1,495,579</b> | <b>0</b>             | <b>10,985,490</b> |
| <b>Excess (Deficit) of Revenues<br/>over Expenses</b>             | <b>(14,287,894)</b> | <b>13,173,319</b>   | <b>225,021</b>   | <b>2,915,588</b>     | <b>301,260</b>    |
| <b>Transfers In</b>   | <b>19,069,289</b>   | <b>3,927,255</b>    |                  |                      |                   |
| <b>Transfers Out</b>  | <b>(4,981,395)</b>  | <b>(17,100,574)</b> | <b>(225,021)</b> | <b>(2,764,400)</b>   | <b>(25,236)</b>   |
| <b>Incr (Decr) in Reserves<br/>as a result of FY18 Operations</b> | <b>(200,000)</b>    | <b>0</b>            | <b>0</b>         | <b>151,188</b>       | <b>276,024</b>    |

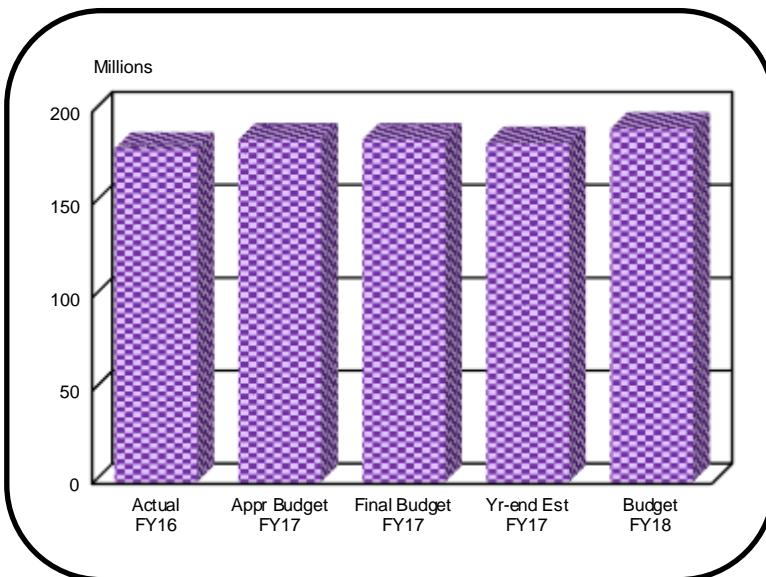
# FY2018 COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

| FUNDS:  | CAPITAL<br>PROJECTS | SPECIAL<br>REVENUE | FLEET<br>MAINT.  | SELF -<br>INSURANCE | TRUSTS             | TOTAL               |
|---|---------------------|--------------------|------------------|---------------------|--------------------|---------------------|
| <b><u>REVENUES:</u></b>   |                     |                    |                  |                     |                    |                     |
| Property Taxes  |                     | 355,000            |                  |                     |                    | 16,610,350          |
| Other Taxes   |                     | 3,900,000          |                  |                     |                    | 15,461,000          |
| 1% Sales Tax  | 9,058,984           |                    |                  |                     |                    | 9,058,984           |
| Licenses and Permits  |                     |                    |                  |                     |                    | 7,157,145           |
| Intergovernmental   |                     | 2,059,482          |                  |                     |                    | 5,044,979           |
| Charges for Services  |                     | 195,500            | 3,636,463        | 11,934,985          | 7,049,165          | 189,994,095         |
| Fines and Forfeits  |                     |                    |                  |                     |                    | 2,973,000           |
| Interest Earned   |                     | 5,000              |                  |                     | 4,724,717          | 8,509,947           |
| Miscellaneous Sources   | 10,500,000          | 184,379            |                  |                     | 125,000            | 11,953,027          |
| School SPLOST Proceeds  |                     |                    |                  |                     |                    | 3,731,500           |
| <b>Total Anticipated Revenues</b>                                 | <b>19,558,984</b>   | <b>6,699,361</b>   | <b>3,636,463</b> | <b>11,934,985</b>   | <b>11,898,882</b>  | <b>270,494,027</b>  |
| <b><u>EXPENDITURES:</u></b>                                       |                     |                    |                  |                     |                    |                     |
| Personal Services   | 400,573             | 373,188            | 947,060          |                     |                    | 57,979,277          |
| Operating Services  | 570,000             | 1,284,999          | 2,623,600        | 15,521,312          | 12,291,500         | 164,578,493         |
| <b>Appropriated Expenditures</b>                                  | <b>970,573</b>      | <b>1,658,187</b>   | <b>3,570,660</b> | <b>15,521,312</b>   | <b>12,291,500</b>  | <b>222,557,770</b>  |
| Debt Service:   |                     |                    |                  |                     |                    |                     |
| Principal Retirement  |                     | 2,552,278          |                  |                     |                    | 10,087,278          |
| Interest and Fiscal Charges                                       |                     | 1,063,277          |                  |                     |                    | 4,510,767           |
| Capital Projects  | 37,688,038          |                    | 46,000           |                     |                    | 52,644,068          |
| <b>Total Anticipated Expenses</b>                                 | <b>38,658,611</b>   | <b>5,273,742</b>   | <b>3,616,660</b> | <b>15,521,312</b>   | <b>12,291,500</b>  | <b>289,799,883</b>  |
| <b>Excess (Deficit) of Revenues<br/>over Expenses</b>             | <b>(19,099,627)</b> | <b>1,425,619</b>   | <b>19,803</b>    | <b>(3,586,327)</b>  | <b>(392,618)</b>   | <b>(19,305,856)</b> |
| <b>Transfers In</b>   |                     | <b>2,764,400</b>   |                  | <b>3,634,219</b>    | <b>1,735,076</b>   | <b>31,130,239</b>   |
| <b>Transfers Out</b>  |                     | <b>(3,903,157)</b> | <b>(19,803)</b>  | <b>(47,892)</b>     | <b>(1,004,882)</b> | <b>(30,072,360)</b> |
| <b>Incr (Decr) in Reserves<br/>as a result of FY18 Operations</b> | <b>(19,099,627)</b> | <b>286,862</b>     | <b>0</b>         | <b>0</b>            | <b>337,576</b>     | <b>(18,247,977)</b> |

# REVENUE ANALYSIS

## CHARGES FOR SERVICES

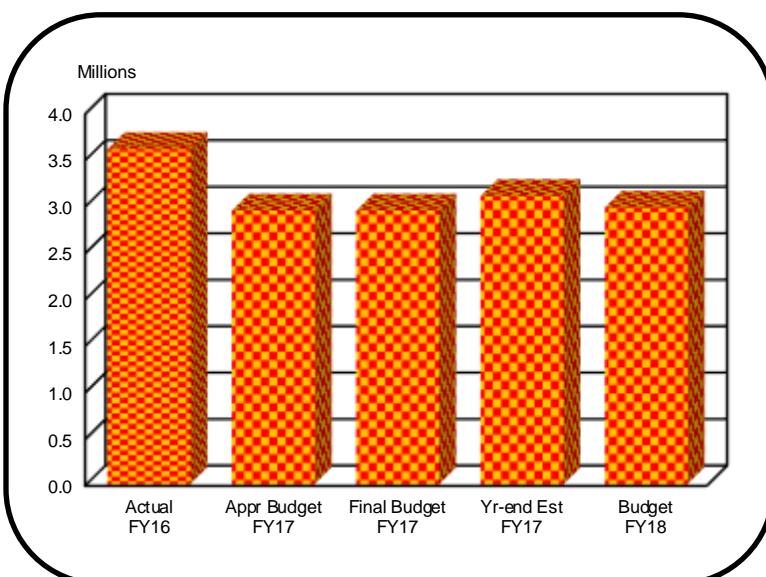
This revenue source includes revenue generated for services such as sanitation, electric, water and sewer utilities, golf, museum and recreation fees, fleet maintenance charges to user departments, and city and employee contributions to self-insurance and pension funds.



**Assumptions:** The budget for Electric, Water and Sewer revenue is slightly higher than last year's adopted budget. A conservative approach was taken when formulating this year's budget with an eye on FY17's year-end projection. No rate increase is being considered for this fiscal year, therefore, we estimate revenue will be about 2.1% higher than last year, with the increase coming from new customers. Water and Sewer services are billed on a tiered rate structure to encourage conservation. As the cost to purchase water increases to us, the rates that we charge our customers can increase as well. Golf course revenue is expected to be on par with the last few years. This revenue source remains rather flat barring extreme weather conditions. Charges for fleet services to user departments are expected to remain flat as well. Funding for the self-insurance fund is projected to increase in the new calendar year. Funding for pension is budgeted for all authorized positions and remains stable.

## FINES AND FORFEITS

Traffic fines and citation fees collected by the Municipal Court constitute this category of revenue.

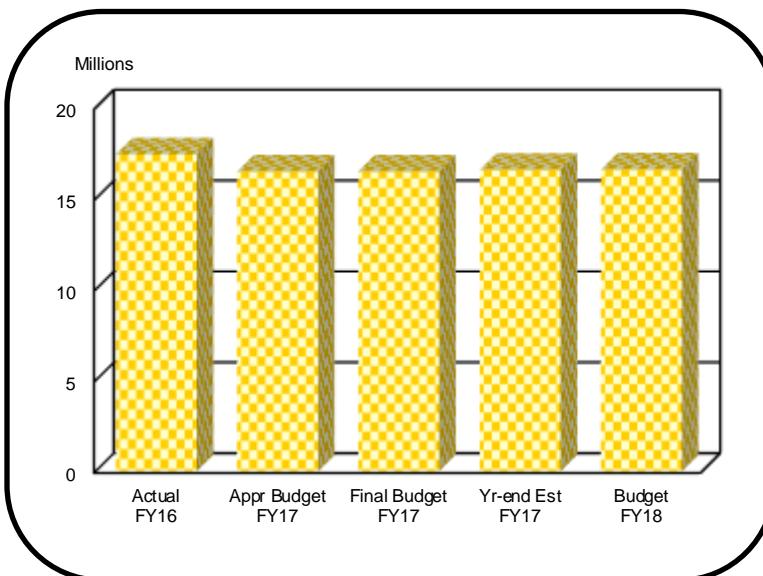


**Assumptions:** The intersection safety program was instituted in FY05 and has proven effective. In years since that time, red-light violations via photo enforcement and the associated revenue dropped significantly and have plateaued. In FY16 a targeted intersection went under construction to address safety issues, and the photo enforcement camera was removed; therefore, this revenue line has seen a significant drop. In FY15, the school system instituted a school bus passing enforcement program in which bus-mounted cameras capture video of vehicles passing buses while their red-lights are flashing. In the ensuing years, they have added more cameras to this program in order to enforce safety in this crucial area. This program is administered by the City court system; therefore, a portion of the fine revenue is distributed to the City. We expect violations to decrease as the program continues.

# REVENUE ANALYSIS

## PROPERTY TAXES

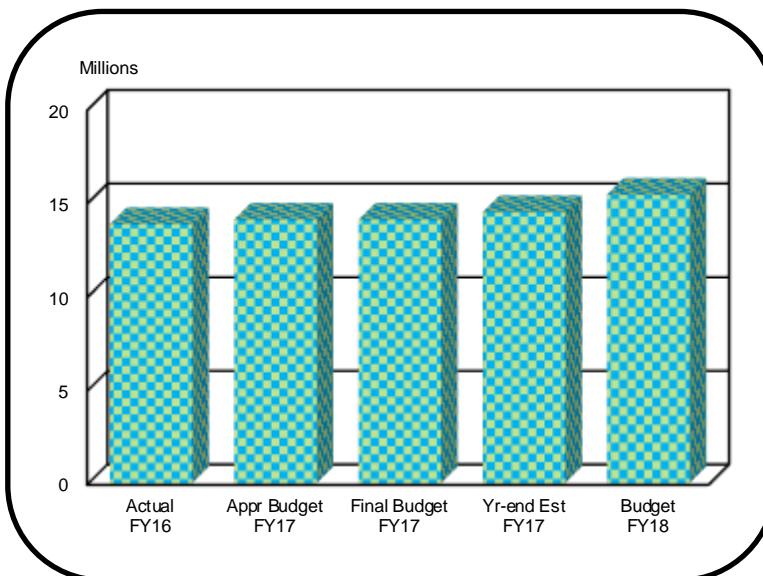
This category of revenue includes Real Estate and Personal Property Taxes levied on residential and commercial property to support the General Fund, Cemetery Fund, Debt Service Fund and Tax Allocation District Funds.



**Assumptions:** The City of Marietta's millage rate for Maintenance & Operations (M&O) for the General Fund remains unchanged since 2003. The Cemetery Fund, Debt Service and Tax Allocations District millage rates remain unchanged this year as well. The decrease in FY17 revenue is due to the city decreasing the millage rate for the Debt Service Fund last year when paying off the Public Safety GO Bond. Marietta's Tax Digest for FY18 increased by an overall 7.5% over last year, with Real Estate increasing 9.4% and Motor Vehicles decreasing by 26.4%. The City's efforts in buying and selling distressed properties with the Redevelopment Bond funds in targeted areas will ultimately increase the value of the digest and provide increased revenue for this category in the years to come. Marietta's Real Estate digest remains stable at 45% residential and 55% commercial, but these percentages can change as redevelopment continues.

## OTHER TAXES

This category of revenue includes Franchise Fees such as Cable, Telephone, Natural Gas, Electricity and Fiber Optics, State Insurance Premium Tax, Alcoholic Beverage Excise Tax, and Tourism taxes such as Hotel/Motel Tax and 3% Auto Rental Excise Tax.

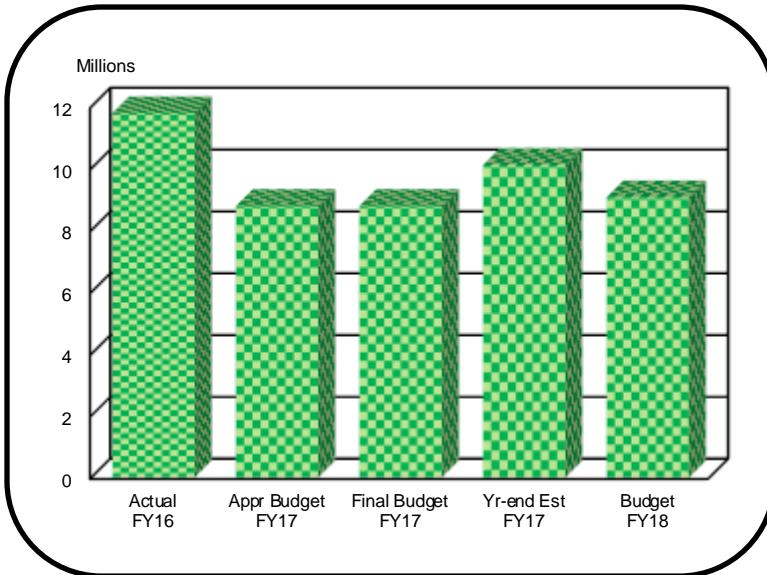


**Assumptions:** Franchise fees are expected to increase over the prior year. Franchise fees for telephone service continue to decline due to the number of land lines dropping off and being replaced with cell phones, while the other franchises such as Cable, Electric and Natural Gas are trending upward. The State Insurance Premium Tax increased last year, and we expect a similar increase in FY18. Hotel/Motel tourism taxes are expected to increase again this budget year, as the trend in recent years indicates. Auto rental excise taxes are trending higher as well. Alcoholic Beverage Excise Taxes on wholesalers are expected to increase slightly from last year. Real estate transfer and intangible taxes are trending upwards and ended last year higher than expected. Even though this is a minor revenue source for Marietta, this upward movement is worth mentioning because this is an indicator that the local housing market is thriving.

# REVENUE ANALYSIS

## 1% SALES TAX

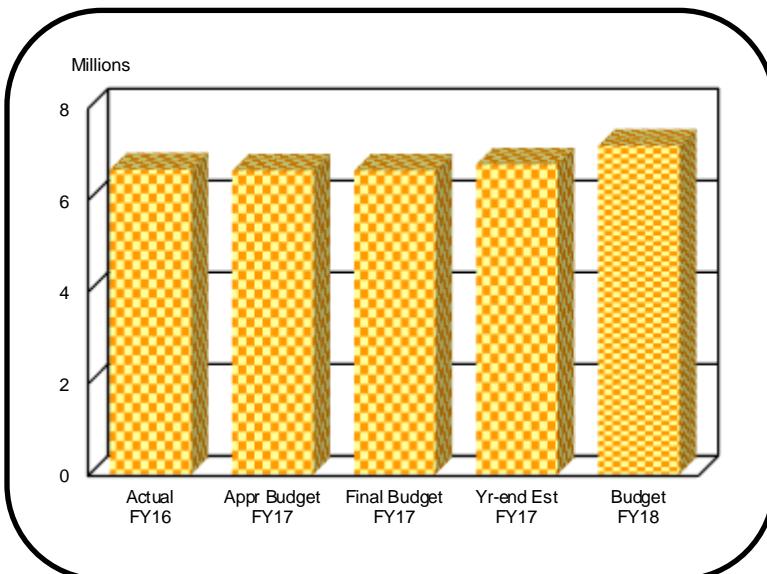
This category tracks two 1% Special Purpose Local Option Sales Tax (SPLOST) collections as approved by the voters. The 2011 SPLOST was in effect for four years from January 2012 through December 2015. The 2016 SPLOST runs for six years from January 2016 through December 2021.



**Assumptions:** Voter-appointed SPLOST funding is used for transportation projects such as intersection improvements, road widening, sidewalk and streetscape enhancements, multi-use trail construction and general street resurfacing and drainage projects. They also provide funding for capital projects such as building a new fire station, purchasing fire trucks and police cars, constructing a public safety training facility, a public works facility renovation and a traffic control center replacement. Although the tax expired, 2011 SPLOST projects will continue to be bid, designed, engineered, and constructed using funds that were previously collected. The FY18 Budget is in line with the FY17 Budget, as scheduled, but the FY17 year-end estimate is higher due to SPLOST projects that have been approved with prior year funds are under construction or nearing completion.

## LICENSES AND PERMITS

This category of revenue includes business and occupation licenses and construction permit fees.



**Assumptions:** Revenue from business licenses remains stable, and we are expecting this category to increase in FY18. We continue to see a slight upward trend. There is not one particular sector of business license revenue that stands out; increases and decreases are seen across the board. The bulk of business license revenue is collected in March and April of each year.

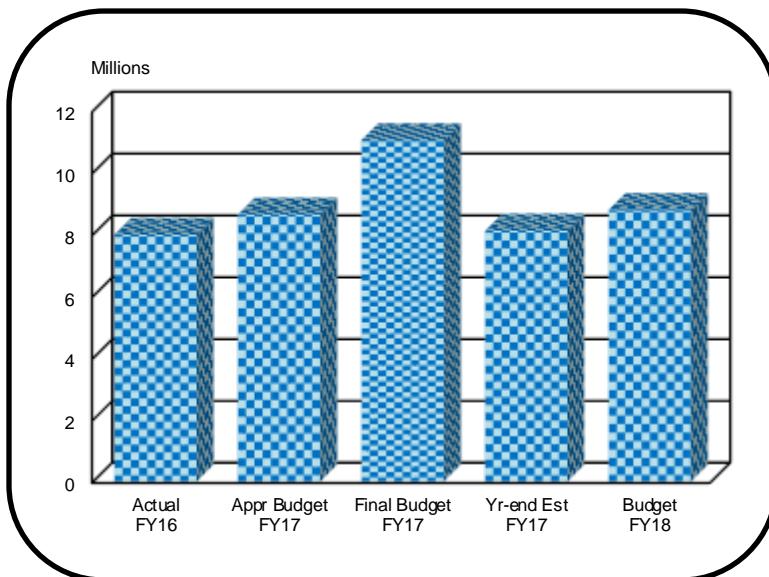
Construction permit revenue has been steadily increasing since FY15. Many commercial and residential projects are expected to take place in the next twelve months.

The City continues to address its infrastructure working with developers so that redevelopment projects can be permitted and begin construction immediately. The City continues to support local businesses looking to expand or relocate to the city. These efforts ultimately provide revenue in this category.

# REVENUE ANALYSIS

## INTERGOVERNMENTAL REVENUE

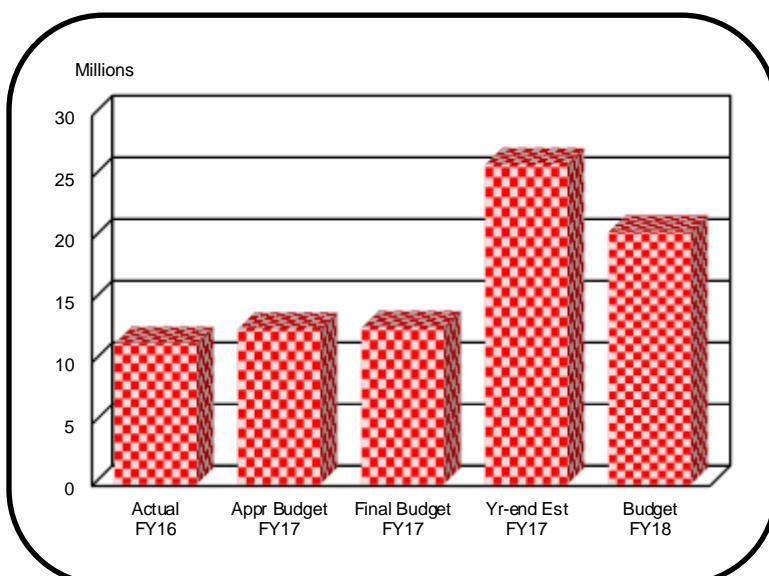
Receipts from local, state and federal governments comprise this category. These include reimbursements for debt service payments, construction projects and grant programs, police asset forfeiture revenue, and a tax equity reimbursement from the county government.



**Assumptions:** The Marietta School Board collects a 1% Special Purpose Local Option Sales Tax (SPLOST) for the debt on the school bond. The City carries the debt and the school board reimburses the City for the principal and interest payments. It should be noted that if the vote to continue the SPLOST is ever defeated, the City would be required to raise the tax millage rate for General Property Taxes for the Debt Service Fund in order to collect the revenue for the bond payments. The decrease from the Final Budget in FY17 is due to DOT grant projects that have been approved and are underway, but reimbursement has yet to be received. Other minor grants as well as the tax equity reimbursement from the county are expected to remain at levels equal to the prior year.

## OTHER FINANCING SOURCES

This category includes a wide variety of revenue sources throughout all funds such as interest income on cash in the bank, investment earnings, bond proceeds, donations, sponsorships for recreation events, insurance claim revenue, rental income, proceeds from inventory and fixed asset or property sales, restitution revenue, and miscellaneous receipts. Inter-fund transfers and fund balance appropriations are excluded from this presentation.



**Assumptions:** The largest portion of this category is made up of investment earnings. The Funds with the largest investment earning potential are the Pension Fund and the Board of Lights and Water (BLW). Investment earnings are always budgeted very conservatively. The spike in FY17 is due to investment earnings in the Pension Fund, which were considerably higher than FY16 and the budget for FY17. The amount budgeted for this category of revenue in FY18 includes revenue from the potential sale of property. Overall, this category is varied and inconsistent in nature. Since many of the remaining revenue items occur randomly, they are not likely to be included in the adopted budget. With that said, all customary miscellaneous sources are budgeted based on the trends of recent years.

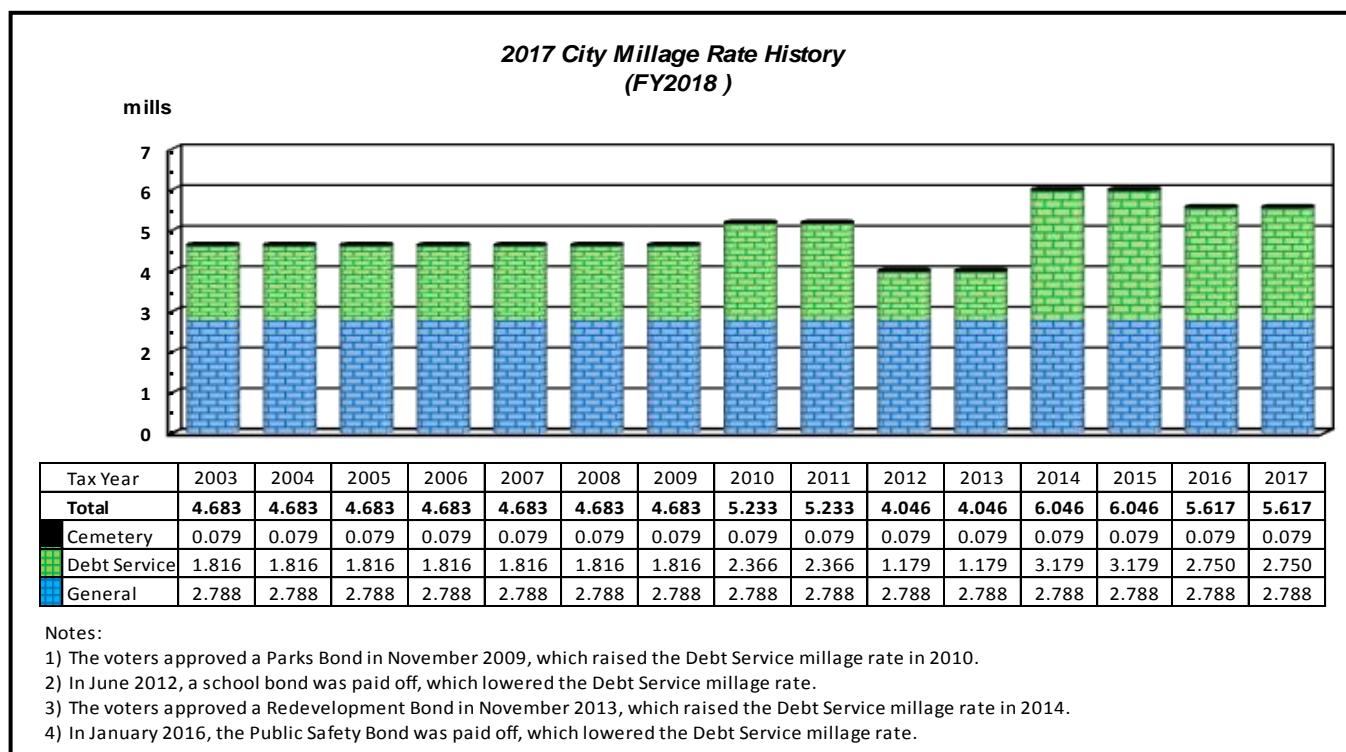
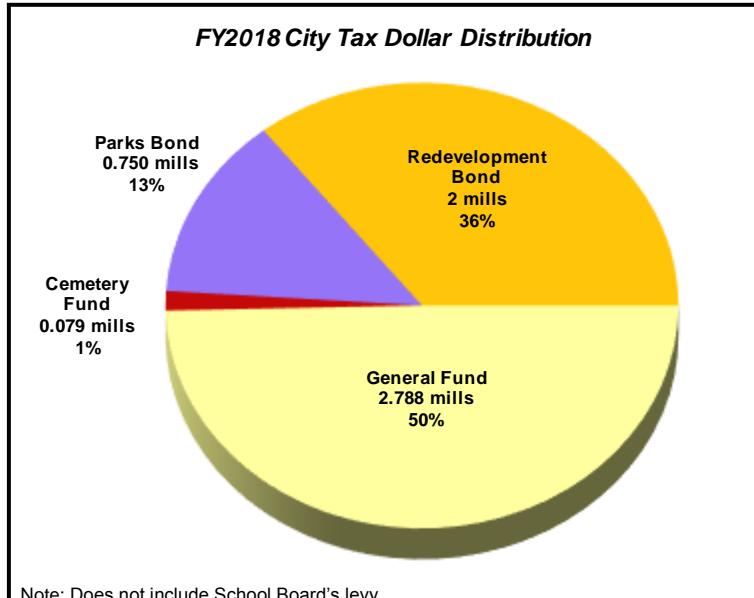
## REVENUE SUMMARY

Marietta's Revenue is derived from eight basic categories, Charges for Services, Taxes, Licenses and Permits, Fines and Forfeits, Intergovernmental Revenue, Other Financing Sources, Bond Proceeds, and Investment Income. These categories span the 38 funds of Marietta city government.

Property tax collections provide revenue for the General Fund and Cemetery Fund for maintenance and operations, and the Debt Service Fund for the payment of bonds for the public safety complex, parks and redevelopment areas. The City Council adopted the same millage rates for each of the levies as last year with the addition of the new millage for the redevelopment bond that the voters approved in 2013.

The graph to the right shows the tax dollar distribution for the four levies. The General Fund portion is 2.788 mills, which is expected to generate about \$7.84 million in real estate and personal property taxes. The debt service levies include voter approved bonds for parks, which has a millage rate of 0.750 mills, and redevelopment, which is set at 2 mills. These two debt service levies are estimated to bring in about \$7.6 million. The cemetery portion is 0.079 mills which should produce about \$222,000 for cemetery maintenance. This brings the total millage rate to 5.617 mills. All in all, a typical tax bill for property assessed at \$200,000 would be approximately \$449. This is exclusive of the School Board's levy. Homeowners may apply for a homestead exemption, which would reduce this amount, if eligible, to \$427.

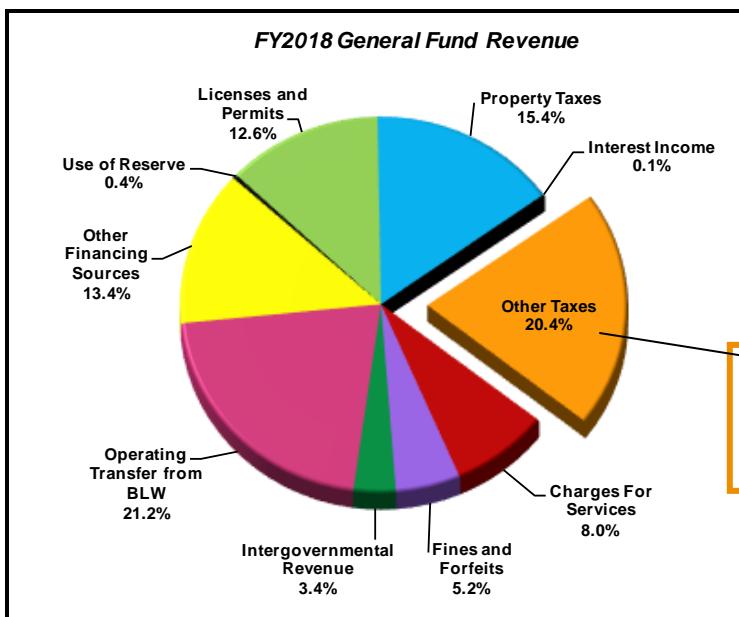
The graph below shows a history of Marietta's millage rate.



# REVENUE SUMMARY

## GENERAL FUND

The General Fund differs from the other funds because it has a variety of revenue sources. The graph below shows the sources of revenue along with the percent each contributes to the total amount budgeted of \$56.7 million. There are no tax increases or user fee increases approved for the FY2018 budget. The general fund revenue budget is expected to increase by 5.5% from last year's adopted budget.



We are anticipating continued growth in the Business License and Permits category, with building permits leading the way. This is a positive sign for the local economy as we see residential and commercial building and improvements increasing. Construction permit revenue has risen in the last couple years, and we expect this trend to continue as we see developers and home builders making investments in the city. Marietta's steady economic development efforts are bringing businesses to our city and helping others expand, thus increasing business license revenue.

| Other Taxes includes:         |             |
|-------------------------------|-------------|
| Franchise Fees                | \$6,297,000 |
| State Insurance Premium       | 3,825,000   |
| Alcoholic Beverage Excise Tax | 774,000     |
| Miscellaneous                 | 665,000     |

The General Property Taxes category has a distinctive feature. Marietta has a tax law that froze residential real estate property values in 2001 for tax relief purposes. The law states that if any residential properties are assessed higher after the base year of 2001, the amount of the reassessment increase will be granted in the form of an exemption. This exemption is granted to all homeowners receiving the state homestead exemption until the property is sold. This essentially creates a situation in which no significant amount of tax revenue can be collected due to higher property values. However, home sales are taking place, which resets the assessment at the current higher value. In addition, there are currently many new residential properties being redeveloped and built, as well as new commercial construction underway, which caused the real estate tax digest to increase by 9.4% from last year.

On the personal property tax side, a new law in the Georgia states that vehicles purchased on or after March 1, 2013 and titled in Georgia will be exempt from sales and use tax and the annual ad valorem tax and will not be included in the tax digest. Instead, these vehicles will be subject to a new, one-time title ad valorem tax at the time of purchase that is based on the value of the vehicle. This change generated a large revenue increase the first year but is steadily declining, with a decrease of 26.4% being realized this year.

Charges for Services consists mostly of fees collected for Sanitation services, and Parks and Recreation programs and services. Miscellaneous fees round out this category. We expect to see a 10% increase in revenue in this area, due mainly to new youth camp programs that will be offered when school is out for summer and during some vacations throughout the year.

Revenue processed through the Municipal Court for traffic fines is declining. The automated red light enforcement program is working to reduce accidents in targeted intersections. As violations and associated revenue decrease, the intersection becomes safer. Additionally, due to the re-designing of one intersection, one camera has been removed, thus reducing revenue. The School System has an automated school bus passing enforcement program which targets vehicles that pass a school bus when its red lights are flashing. This safety program is designed to discourage violators, and revenue is expected to decrease in the coming years.

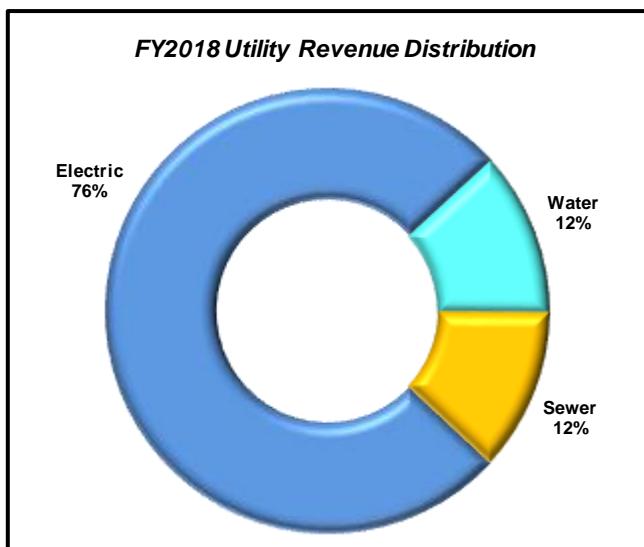
The Other Financing Sources category includes the indirect cost recovery from the BLW Fund and other funds of the city, which totals about \$2.97 million. Tourism taxes from hotel and motel occupancies and auto rentals are collected in special revenue funds and transferred to the general fund for disbursement to other agencies and tourism groups in the downtown area. This source is expected to bring in approximately \$3.9 million.

The overall revenue picture for the General Fund in FY2018 is positive, with many areas showing signs of healthy upward trend lines.

# REVENUE SUMMARY

## BOARD OF LIGHTS AND WATER FUND

The operation of the electric, water and sewer utilities is projected to produce 95% of the revenue for the Board of Lights and Water (BLW) Fund. The remaining 5% of its income is derived from investment earnings, miscellaneous sources, and indirect cost recovery of almost \$3 million from the General Fund and other funds.



Charges for Services is the largest category of revenue, which is budgeted at about \$158 million for FY2018. Electric, water and sewer sales are projected to contribute 76%, 12% and 12%, respectively, to this category of revenue. Utility revenue distribution remains rather constant from year to year. There is a 2.1% increase in the budget for utility revenue compared to last year.

In the coming year the BLW's utility sales will be partially determined by the prevailing weather conditions. Summertime heat and rainy or drought conditions are the two of the biggest factors facing Marietta's utility enterprise fund annually. In FY2018 there is no rate increase for electricity built in to the budget; however; with additional residences and commercial buildings, the usage and corresponding revenue is expected to increase over last year. A small pass-through increase in water rates is possible and will be decided mid-year when we know if our cost for purchased water will increase.

As we look to the future, we must also consider that the city's redevelopment projects will have an effect on the BLW's continuing with its infrastructure enhancements and service to redeveloping areas, and we have resources and utilities ready for new customers every day.

growing customer base and bottom line. The BLW has been continuing with its infrastructure enhancements and service to redeveloping areas, and we have resources and utilities ready for new customers every day.

## OTHER FUNDS

Tourism funds from Hotel/Motel Tax and Auto Rental Excise Tax are received and accounted for in special revenue funds instead of the General Fund. Hotel/Motel collections are transferred to the General Fund monthly and distributed to the required agencies, such as the Welcome Center for the promotion of local tourism, Cobb Galleria Convention Center, and the Marietta Conference Center. Auto Rental Excise Taxes are also transferred to the General Fund monthly, where they are granted to local non-profits, museums, theatres and historic societies to assist in bringing tourism to the historic downtown Marietta area. Tourism funds are estimated to generate approximately \$3.9 million in FY2018.

A \$68 million Redevelopment Bond was passed by the voters in 2013 to improve the Franklin-Gateway redevelopment area. Other improvements funded by this bond include streetscape improvements in the Whitlock Avenue corridor. FY2018's budget for redevelopment projects is \$10.5 million.

The 2011 SPLOST collected 1% sales tax for road projects and capital projects. This SPLOST expired at the end of 2015 but projects continue to be built with those proceeds. Another SPLOST was approved by the voters thereafter, which began in January 2016. Collectively, \$26 million is budgeted for transportation, building and capital projects for FY2018.

The Marietta Gone With the Wind Museum, "Scarlett on the Square", is a tourist attraction that is expected to draw more than 6,000 visitors to Marietta's downtown area. This fund accounts for admission revenue, gift shop sales and funds generated by special events, and it is partially supported by grants that flow through the Welcome Center with funds derived from tourism revenue. An increase in revenue is budgeted for FY2018 based on admission and gift shop trends.

The Conference Center Fund receives its revenue from rental income received from the hotel's management company as well as hotel/motel taxes collected by the city for the operation of a conference center.

## DEBT SERVICE FUND

The Debt Service Fund receives its revenue from two basic sources: a property tax levy for two city general obligation bonds (Parks Bond and Redevelopment Bond) and a reimbursement from the School Board for the School Bond payment. The School Board collects a 1% SPLOST as approved by the voters in order to cover the debt service for the school bond. The millage rates remain the same as last year for these bonds.

# REVENUE SUMMARY

## GOLF COURSE FUND

The Golf Course Fund receives its revenue mainly through user fees from rounds, the driving range, and beverage services. Revenue percentages from the main categories is consistent from year to year.

Last year the golf course had close to 36,000 players. We remain conservative in our budget estimates for FY2018, and are projecting similar revenue and numbers of players for the coming year.

Weather is a factor in golf course operations, and we have seen where this can make a considerable difference when comparing the number of rounds sold from year to year. The course is well maintained and attracts golfers and tournaments throughout the year.

## INTERNAL SERVICE FUNDS

The Internal Service Funds receive their financing from the General Fund, BLW, Cemetery and CDBG Funds. The revenue for these funds is based on the amount needed to cover their projected expenses.

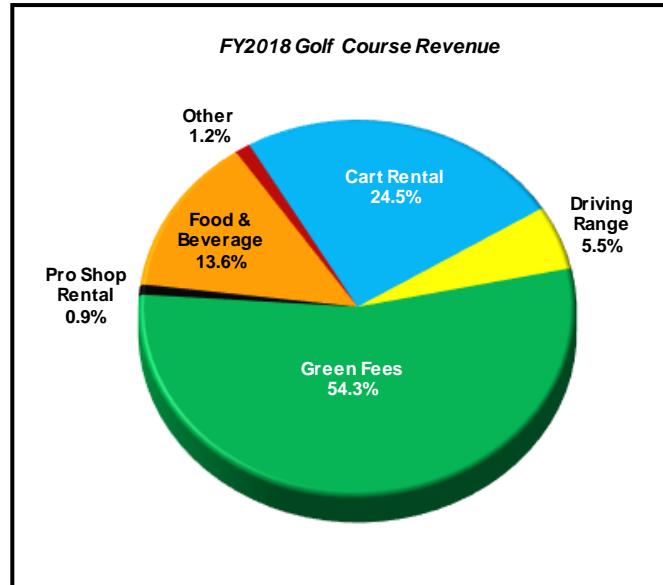
The Fleet Maintenance Fund recovers the cost of contracted commercial repairs, internal repairs and maintenance, labor, parts, supplies and fuel from user departments, with a total fund budget of \$3.6 million.

Marietta is largely a self-insured entity. Health insurance plan and benefit changes are made each year in order to slow the growing trend of higher claims costs. Workers comp, property, casualty and general liability insurance are also captured in this Fund.

## TRUST FUNDS

The revenue in the Pension Fund is derived from charges to all funds for all eligible employees at a rate of 14.5% of salaries. The employees contribute 4% of salaries to the pension fund as well. Investment earnings play a substantial role in the fund's overall health. Large gains were seen last year; however, the budget is routinely conservative in that area. An analysis by an outside firm is done each year to evaluate the rate of contribution into the fund in order to ensure strength now and in the future. The Other Post-Employment Benefits (OPEB) Trust Fund was established in FY2008. The Board of Lights and Water (BLW) Trust Fund was established in FY2011 in which the BLW makes contributions to set aside funds for future years.

In conclusion and as highlighted herein, the overall revenue picture for FY2018 is sound. No tax increase nor fee increases are implemented with the passage of this budget. Despite concerns for the national and local economies in the past, Marietta remains stable and is thriving. Many areas have recovered and healthy upward trend lines are continuing. Marietta is deliberate in maximizing its financial and personnel resources and has a fiscally conservative philosophy that has sustained the city during hard economic times and is encouraging growth during better economic times.



# EXPENDITURE SUMMARY

Marietta's Expenditure Budget is thoughtful, conservative and provides services that meet or exceed last year's levels. The total budget for FY2018 is \$270.5 million for all City funds, excluding planned reserve increases and interfund transfers. As in recent years, the FY2018 budget addresses economic development services across several funds, which is an area of focus for Marietta's future. Other highlights for each fund are detailed as follows:

## GENERAL FUND

The \$56.7 million General Fund Budget is 5.5% higher than last year's adopted budget.

The Personal Services category of expenditures is budgeted at \$38.8 million and accounts for 69% of the General Fund budget. Total salaries and benefits continue to be budgeted below the 100% mark, as we rely on turnover and vacancies in personnel to make up salary savings throughout the year. In FY2018 the salary savings is budgeted at \$1.25 million. This allows us to plan our spending more efficiently and put some otherwise unused dollars toward programs and services.

The Operating budget is about \$16.4 million, which is 29% of the budget. This includes the funding needed for departments to provide services and programs. A concerted effort by the administration to limit spending plays a big part in controlling the budget. The departmental operating budgets were budgeted at the same level as last year with an eye to decrease some areas in order to offset increases elsewhere. The allocation of funds by department remains rather steady from year to year; however, the Parks, Recreation and Facilities Department is increasing its budget this year due to new operations and increased services. The new Franklin Gateway Sports Complex opened this summer. Also, they are providing new youth day camps during school vacations at the Custer Park Recreation Center.

While Parks Bond funds purchased park land and recreation buildings, operating and maintaining these acquisitions is part of the General Fund. Likewise, when SPLOST funding installed landscaped medians and gateways, the General Fund takes on the recurring maintenance costs, which is why we must keep a close eye on maximizing the operating budget. Marietta is committed to providing high levels of service while maintaining or reducing costs.

Beginning in FY10 the General Fund capital budget consisted of a \$300,000 contingency for large items that break during the year and cannot be fixed. As the financial outlook allowed, this contingency was spent at year end on critical capital purchases. In recent years, the capital contingency has increased, and in FY2018 we are able to budget \$1.5 million for the capital budget. We are able to provide for the normal replacement rotation of cars, trucks, mowers and equipment. In order to balance the budget without any increases in taxes or fees, we have continued with the contingency capital budget plan as a necessary strategy. This format has worked well for us in recent years, making the capital purchases at the end of the year rather than in the beginning of the year.

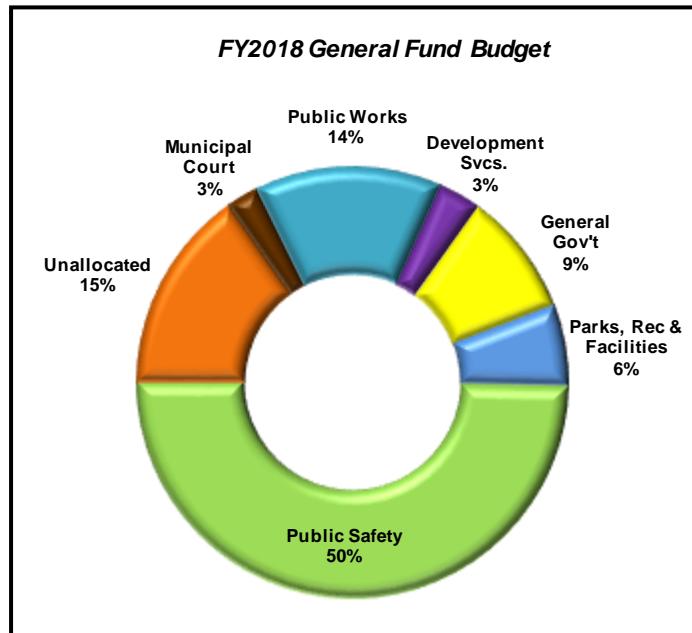
## INTERNAL SERVICE FUNDS

The City is a self-insured entity, and as it is the nature of self-insured funds, we have seen some increases and decreases throughout recent years. In FY2018 the budget for claims, policy premiums, and administration fees is higher than last year. The City continues to be proactive in making changes to the benefit structure and coverage plan in order to keep our increases to a minimum and below the national average.

The Fleet Maintenance shop provides fuel and services to all departments of the City. The budget has been stable in this fund due to lower fuel costs and a well-maintained fleet of vehicles.

## OTHER FUNDS

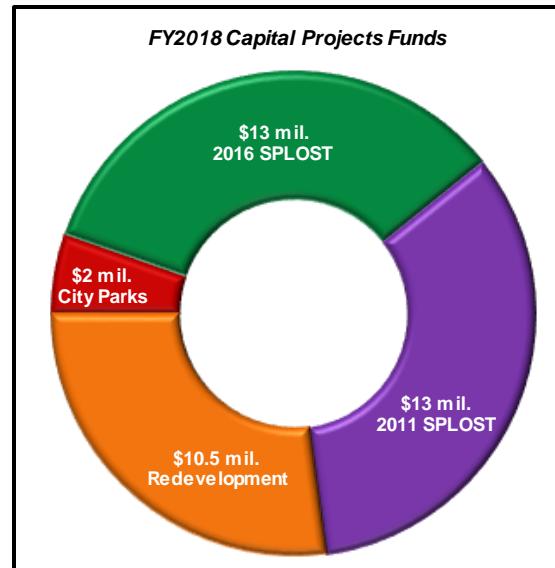
The Golf Course Fund is budgeted 1.6% higher than last year at \$1.73 million. The city contracts with a management company to run the golf course with oversight coming mainly from the Parks, Recreation and Facilities Department. The expenses in this fund are typical of a golf course: golf course maintenance and operation, golf cart rental, club house maintenance, food and beverage, and management fees. Capital equipment is budgeted at \$142,800 for FY2018.



# EXPENDITURE SUMMARY

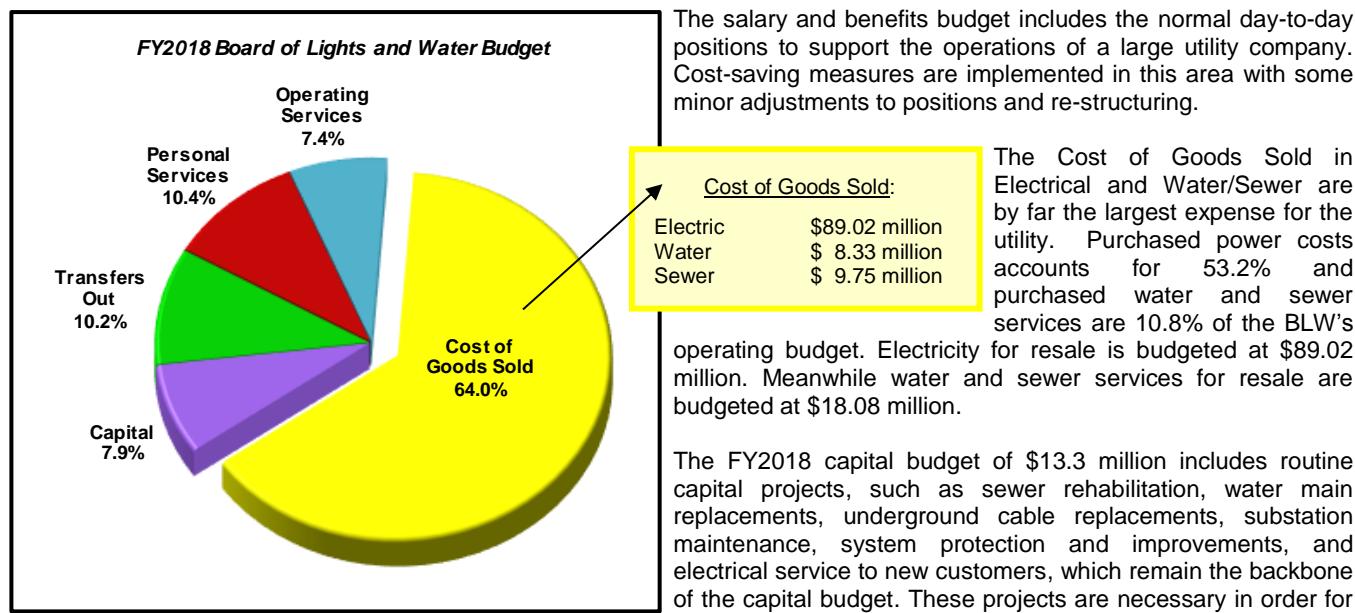
In the Capital Projects funds, we are using approximately \$13 million for roads, transportation and capital projects funded by a 1% Special Purpose Local Option Sales Tax (SPLOST) from 2011. The collection of this particular sales tax expired in December 2015; however, projects will continue for a few years until all the funds are expended. A follow-up SPLOST began in January 2016. The major portion of the \$13 million that we will receive in FY2018 will be used for additional transportation projects. While the 2016 SPLOST is largely for road and transportation projects, a substantial amount of funding for public safety replacement vehicles is included as are funds for building construction and other capital outlays. In the City Parks Bond Fund, \$2.06 million in expenditures are planned for FY2018 for various park construction and renovation projects. Many parks and recreation centers have been re-designed and renovated or major enhancements are in progress. Redevelopment projects are budgeted at \$10.5 million with a combination of prior year bond proceeds and potential sale of property. Properties are being purchased, assembled and prepared for resale to developers in the Franklin-Gateway area off I-75. As properties are sold, the money will return to this Fund for future use to continue the redevelopment efforts.

The Debt Service Fund provides for the principal and interest payments on the city's existing general obligation bonds, which can be found in the Aggregate Debt Service schedule on the following pages.



## BOARD OF LIGHTS AND WATER FUND

The expense budget of the Board of Lights and Water (BLW) is \$167.4 million. This is slightly more than last year's approved budget. The percentage of the whole spent in each category remains largely stable from year to year. The largest category of expenditures, Cost of Goods Sold, decreased by 3.4% over last year's adopted budget. This is due to savings that will be realized on fixed costs.



## TRUST FUNDS

The BLW Trust Fund provides a transfer to the BLW Fund of \$1 million. This trust fund was established years ago to provide funds to the BLW Fund when another source of revenue is being phased out. FY2018 is the first year of drawing down these funds. The Pension Fund budget provides for retirement benefits to a pool of retirees and is budgeted at \$11.6 million.

In conclusion, the budget for FY2018 is sound and conservative, and it should be noted that the City administration, in concert with elected officials and department directors, have made a diligent effort to generate innovative ideas and find cost cutting measures in order to provide the highest level of services to our citizens and customers.

# FUND BALANCE SUMMARY

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Funds are separated based on activity or attaining certain objectives. The Fund Balance in each fund is the difference between assets and liabilities. Fund Balance is increased when revenues exceed expenses in a fiscal year; conversely fund balance is decreased when expenses exceed revenue in a fiscal year. We also refer to Fund Balance as the dollar amount of resources remaining from prior years which are available to be budgeted for expenditure.

|                                  | Beginning<br>FY18<br>Fund Balance | Anticipated<br>Revenues | Anticipated<br>Expenses | Projected<br>Change in<br>Fund Balance | Estimated<br>Ending FY18<br>Fund Balance | Designated/<br>Reserved | Undesignated      |
|----------------------------------|-----------------------------------|-------------------------|-------------------------|--|--|-------------------------|-------------------|
| <b><u>Governmental Funds</u></b> |                                   |                         |                         |  |  |                         |                   |
| General Fund                     | 18,119,596                        | 56,485,789              | 56,685,789              | (200,000)                              | 17,919,596                               | 9,921,467               | 7,998,128         |
| Lease Income                     | 19,106,277                        | 2,764,400               | 2,764,400               | 0                                      | 19,106,277                               | 0                       | 19,106,277        |
| Tax Allocation Districts         | 1,403,512                         | 970,000                 | 851,155                 | 118,845                                | 1,522,357                                | 0                       | 1,522,357         |
| Cemetery                         | 201,120                           | 222,000                 | 188,362                 | 33,638                                 | 234,758                                  | 6,650                   | 228,108           |
| CDBG                             | 40,222                            | 222,482                 | 222,482                 | 0                                      | 40,222                                   | 0                       | 40,222            |
| Asset Forfeiture                 | 588,661                           | 1,000,000               | 1,000,000               | 0                                      | 588,661                                  | 11,172                  | 577,489           |
| Radio Sys Core Replacement       | 3,329                             | 134,379                 | 0                       | 134,379                                | 137,708                                  | 0                       | 137,708           |
| Gone With The Wind Museum        | 86,636                            | 250,500                 | 250,500                 | 0                                      | 86,636                                   | 0                       | 86,636            |
| Aurora Fire Museum               | 36,243                            | 0                       | 0                       | 0                                      | 36,243                                   | 2,500                   | 33,743            |
| Parks and Trees                  | 7,081                             | 0                       | 0                       | 0                                      | 7,081                                    | 7,081                   | 0                 |
| Tourism                          | 0                                 | 3,900,000               | 3,900,000               | 0                                      | 0  | 0                       | 0                 |
| Capital Projects                 | 21,820,154                        | 19,558,984              | 38,688,038              | (19,129,054)                           | 2,691,100                                | 2,691,100               | 0                 |
| Debt Service                     | 4,094,913                         | 11,286,750              | 11,010,726              | 276,024                                | 4,370,937                                | 0                       | 4,370,937         |
| <b>Governmental Funds Total</b>  | <b>65,507,743</b>                 | <b>96,795,284</b>       | <b>115,561,452</b>      | <b>(18,766,168)</b>                    | <b>46,741,575</b>                        | <b>12,639,970</b>       | <b>34,101,605</b> |

**Projected Change in Fund Balance Notes:**

General Fund: Reserves in the amount of \$200,000 are appropriated for a one-time special project in Development Services.

Tax Allocation Districts Funds: The City Center TAD will increase fund balance by \$8,845 and the Perimeter TAD will add \$110,000 to its fund balance for future projects.

Cemetery Fund: This fund will add \$33,638 to its fund balance for future repair and maintenance projects on markers and headstones.

Radio System Replacement Fund: This is an amount that the city contributes each year to a reserve fund in order to have funds available for radio system upgrades in the future. In FY18 the reserve increase is \$134,379.

Capital Projects Fund: A Parks bond was issued in 2009 for \$25 million. A Redevelopment bond was issued in 2013 for \$68 million. These funds will be spent over the course of several years. In FY18 the city appropriated approximately \$2 million from the Parks bond fund balance and \$10.5 million from the Redevelopment bond to go forward with council-approved projects. Additionally \$13 million in unspent funds from a Special Purpose Local Option Sales Tax (SPLOST) that ended in December 2015 is budgeted for council-approved projects in FY18. Likewise \$13 million from the current SPLOST in effect is appropriated for road, traffic and capital projects.

The Debt Service fund will add \$276,024 to fund balance to be used toward a principal payment that is due on the first day of the next fiscal year.

## AGGREGATE DEBT SERVICE

The City of Marietta currently has bonds outstanding, including general obligation bonds and revenue bonds. Below is a description of the bonds that are included in the table on the following pages. This is an all-inclusive list. The city's utility enterprise fund, Board of Lights and Water (BLW), has no debt.

### **DEBT SERVICE FUND:**

#### School General Obligation Bond:

This bond was originally issued in 1998 then refunded in 2009 for the acquiring, constructing and equipping school buildings including the construction of a new high school. The principal and interest for this bond is paid from proceeds of a 1% sales tax as approved by the voters.

#### City Parks General Obligation Bond:

This \$25 million bond was approved by the voters in 2009 for the acquisition of land, construction of new parks and facilities, and for the renovation of existing parks & facilities. This bond was partially refunded in 2015.

#### Redevelopment General Obligation Bond:

This \$68 million bond was approved by the voters in 2013 for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area. In addition, streetscape improvements and construction in the Whitlock Avenue corridor are included.

### **SPECIAL REVENUE FUNDS:**

#### Tax Allocation District (TAD) Bond:

The Tax Allocation District bonds were issued in 2005 for the purpose of funding infrastructure improvements and redevelopment in the Center City South Renaissance tax allocation district. As property within the TAD is redeveloped and improved, the City receives new property tax revenues as a result of the increased property values. The new revenue is used to pay the debt service on the TAD bond.

#### Citywide Projects Revenue Bond:

The Citywide Projects Fund was established in 2009 when the City issued revenue bonds to support the construction of major projects or the purchase of major equipment or vehicles. This bond was partially refunded in 2016. The debt service for the revenue bonds is paid through the Lease Income Fund.

# AGGREGATE DEBT SERVICE

|                                | School                   |                   | Parks                    |                   | Parks                    |                     |
|--------------------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------------|---------------------|
|                                | General Obligation Bonds |                   | General Obligation Bonds |                   | General Obligation Bonds |                     |
|                                | 2009A Refunding Issue    |                   | 2009D Issue              |                   | 2015 Refunding Issue     |                     |
|                                | Principal                | Interest          | Principal                | Interest          | Principal                | Interest            |
| Outstanding                    | <u>\$ 4,230,000</u>      |                   | <u>\$ 3,405,000</u>      |                   | <u>\$ 15,485,000</u>     |                     |
| Maturities for<br>FYE June 30: | Feb 1                    | Aug 1 &<br>Feb 1  | Jan. 1                   | July 1 &<br>Jan 1 | Jan. 1                   | July 1 &<br>Jan 1   |
| 2018                           | 3,520,000                | 211,500           | 1,100,000                | 149,625           | 185,000                  | 533,950             |
| 2019                           | 710,000                  | 35,500            | 1,135,000                | 115,250           | 190,000                  | 530,250             |
| 2020                           | -                        | -                 | 1,170,000                | 58,500            | 195,000                  | 526,450             |
| 2021                           | -                        | -                 | -                        | -                 | 1,415,000                | 522,550             |
| 2022                           | -                        | -                 | -                        | -                 | 1,440,000                | 480,100             |
| 2023                           | -                        | -                 | -                        | -                 | 1,485,000                | 422,500             |
| 2024                           | -                        | -                 | -                        | -                 | 1,550,000                | 348,250             |
| 2025                           | -                        | -                 | -                        | -                 | 1,615,000                | 270,750             |
| 2026                           | -                        | -                 | -                        | -                 | 1,645,000                | 222,300             |
| 2027                           | -                        | -                 | -                        | -                 | 1,685,000                | 172,950             |
| 2028                           | -                        | -                 | -                        | -                 | 1,725,000                | 122,400             |
| 2029                           | -                        | -                 | -                        | -                 | 1,775,000                | 70,650              |
| 2030                           | -                        | -                 | -                        | -                 | 580,000                  | 17,400              |
| 2031                           | -                        | -                 | -                        | -                 | -                        | -                   |
| 2032                           | -                        | -                 | -                        | -                 | -                        | -                   |
| 2033                           | -                        | -                 | -                        | -                 | -                        | -                   |
| 2034                           | -                        | -                 | -                        | -                 | -                        | -                   |
|                                | <u>\$ 4,230,000</u>      | <u>\$ 247,000</u> | <u>\$ 3,405,000</u>      | <u>\$ 323,375</u> | <u>\$ 15,485,000</u>     | <u>\$ 4,240,500</u> |

Notes:

1. The Tax Allocation District Government Bonds (next page) are assessed only on the specified redevelopment area. The Bond is paid by the increase in tax collections from the county, city and school board over the base year (2004).
2. The DMDA Citywide Projects Revenue Bonds (third page) are paid from Hotel Motel Tax and income from the Conference Center Lease.

# AGGREGATE DEBT SERVICE

|                                | Redevelopment<br>General Obligation Bonds<br>2013A Issue |                     | Redevelopment<br>General Obligation Bonds<br>2013B Issue |                      | Tax Allocation District<br>Governmental Bonds<br>2005 Issue |                   |
|--------------------------------|--|---------------------|--|----------------------|---|-------------------|
|                                | Principal  | Interest            | Principal  | Interest             | Principal   | Interest          |
| Outstanding                    | <u>\$ 7,000,000</u>                                      |                     | <u>\$ 53,050,000</u>                                     |                      | <u>\$ 3,075,818</u>   |                   |
| Maturities for<br>FYE June 30: | Jan. 1   | July 1 &<br>Jan 1   | Jan. 1   | July 1 &<br>Jan 1    | Dec 15  | Dec 15            |
| 2018                           | -  | 210,000             | 2,730,000  | 2,342,415            | 722,278   | 128,877           |
| 2019                           | -  | 210,000             | 2,780,000  | 2,233,215            | 752,541   | 98,613            |
| 2020                           | -  | 210,000             | 2,835,000  | 2,122,015            | 784,073   | 67,082            |
| 2021                           | 940,000  | 210,000             | 1,965,000  | 1,994,440            | 816,925   | 34,229            |
| 2022                           | 2,985,000  | 181,800             | -  | 1,906,015            | -   | -                 |
| 2023                           | 3,075,000  | 92,250              | -  | 1,906,015            | -   | -                 |
| 2024                           | -  | -                   | 3,175,000  | 1,906,015            | -   | -                 |
| 2025                           | -  | -                   | 3,285,000  | 1,779,015            | -   | -                 |
| 2026                           | -  | -                   | 3,405,000  | 1,647,615            | -   | -                 |
| 2027                           | -  | -                   | 3,535,000  | 1,508,010            | -   | -                 |
| 2028                           | -  | -                   | 3,675,000  | 1,359,540            | -   | -                 |
| 2029                           | -  | -                   | 3,825,000  | 1,201,515            | -   | -                 |
| 2030                           | -  | -                   | 3,990,000  | 1,033,215            | -   | -                 |
| 2031                           | -  | -                   | 4,165,000  | 853,665              | -   | -                 |
| 2032                           | -  | -                   | 4,355,000  | 662,075              | -   | -                 |
| 2033                           | -  | -                   | 4,555,000  | 457,390              | -   | -                 |
| 2034                           | -  | -                   | 4,775,000  | 238,750              | -   | -                 |
|                                | <u>\$ 7,000,000</u>                                      | <u>\$ 1,114,050</u> | <u>\$ 53,050,000</u>                                     | <u>\$ 25,150,920</u> | <u>\$ 3,075,818</u>   | <u>\$ 328,801</u> |

# AGGREGATE DEBT SERVICE

| DMDA Citywide Projects<br>Revenue Bonds<br>2009 Issue |                     |                   | DMDA Citywide Projects<br>Revenue Bonds<br>2016 Refunding Issue |                      |                       | Total City Debt<br>(All Pages) |                       |               |
|---|---------------------|-------------------|---|----------------------|-----------------------|--------------------------------|-----------------------|---------------|
|   | Principal           | Interest          |   | Principal            | Interest              | Principal                      | Interest              | Total Payment |
| Outstanding   | <u>\$ 7,735,000</u> |                   |   | <u>\$ 12,700,000</u> |                       | <u>\$ 106,680,818</u>          |                       |               |
| Maturities for<br>FYE June 30:                        | July 1              | July 1 &<br>Jan 1 |   | July 1               | July 1 &<br>Jan 1     |                                |                       |               |
| 2018  | 1,830,000           | 274,150           | 120,000   | 536,013              | 10,207,278            | 4,386,530                      | 14,593,808            |               |
| 2019  | 1,905,000           | 208,975           | 30,000  | 626,150              | 7,502,541             | 4,057,953                      | 11,560,495            |               |
| 2020  | 1,960,000           | 141,200           | 30,000  | 625,550              | 6,974,073             | 3,750,797                      | 10,724,870            |               |
| 2021  | 2,040,000           | 51,000            | 35,000  | 624,950              | 7,211,925             | 3,437,169                      | 10,649,094            |               |
| 2022  | -                   | -                 | 2,175,000   | 624,250              | 6,600,000             | 3,192,165                      | 9,792,165             |               |
| 2023  | -                   | -                 | 2,285,000   | 515,500              | 6,845,000             | 2,936,265                      | 9,781,265             |               |
| 2024  | -                   | -                 | 2,395,000   | 401,250              | 7,120,000             | 2,655,515                      | 9,775,515             |               |
| 2025  | -                   | -                 | 2,520,000   | 281,500              | 7,420,000             | 2,331,265                      | 9,751,265             |               |
| 2026  | -                   | -                 | 2,495,000   | 155,500              | 7,545,000             | 2,025,415                      | 9,570,415             |               |
| 2027  | -                   | -                 | 615,000   | 30,750               | 5,835,000             | 1,711,710                      | 7,546,710             |               |
| 2028  | -                   | -                 | -   | -                    | 5,400,000             | 1,481,940                      | 6,881,940             |               |
| 2029  | -                   | -                 | -   | -                    | 5,600,000             | 1,272,165                      | 6,872,165             |               |
| 2030  | -                   | -                 | -   | -                    | 4,570,000             | 1,050,615                      | 5,620,615             |               |
| 2031  | -                   | -                 | -   | -                    | 4,165,000             | 853,665                        | 5,018,665             |               |
| 2032  | -                   | -                 | -   | -                    | 4,355,000             | 662,075                        | 5,017,075             |               |
| 2033  | -                   | -                 | -   | -                    | 4,555,000             | 457,390                        | 5,012,390             |               |
| 2034  | -                   | -                 | -   | -                    | 4,775,000             | 238,750                        | 5,013,750             |               |
|   | <u>\$ 7,735,000</u> | <u>\$ 675,325</u> | <u>\$ 12,700,000</u>  | <u>\$ 4,421,413</u>  | <u>\$ 106,680,818</u> | <u>\$ 36,501,384</u>           | <u>\$ 143,182,202</u> |               |

# **GOVERNMENTAL FUNDS**

## GENERAL FUND

The General Fund is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City. This section details the following:

- General Administration Departments
- Municipal Court
- Finance Department
- Human Resources and Risk Management Department
- Development Services Department
- Public Works Department
- Parks, Recreation and Facilities Department
- Police Department
- Fire Department
- Non-departmental

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2018

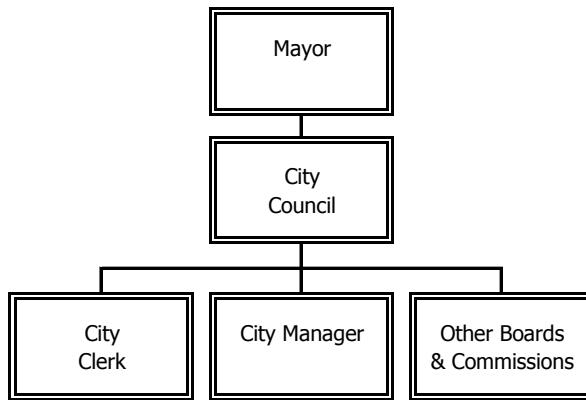
| General Fund Departments             | Personal Services | Operating Services | Capital  | Total Budget     |
|--------------------------------------|-------------------|--------------------|----------|------------------|
| <b>General Administration</b>        |                   |                    |          |                  |
| Mayor                                | 102,628           | 5,560              | 0        | 108,188          |
| Council                              | 187,322           | 73,545             | 0        | 260,867          |
| City Manager's Office                | 802,463           | 82,700             | 0        | 885,163          |
| City Clerk                           | 199,703           | 60,175             | 0        | 259,878          |
| City Attorney                        | 0                 | 525,000            | 0        | 525,000          |
| Civil Service Board                  | 6,750             | 413                | 0        | 7,163            |
| <b>Total General Administration</b>  | <b>1,298,866</b>  | <b>747,393</b>     | <b>0</b> | <b>2,046,259</b> |
| <b>Municipal Court</b>               | <b>1,210,465</b>  | <b>145,828</b>     | <b>0</b> | <b>1,356,293</b> |
| <b>Finance</b>                       |                   |                    |          |                  |
| Administration                       | 507,869           | 73,989             | 0        | 581,858          |
| Accounting                           | 531,966           | 17,540             | 0        | 549,506          |
| Budget and Payroll                   | 399,217           | 10,926             | 0        | 410,143          |
| Tax                                  | 291,931           | 73,616             | 0        | 365,547          |
| Business License                     | 324,981           | 4,585              | 0        | 329,566          |
| Purchasing                           | 268,950           | 13,645             | 0        | 282,595          |
| <b>Total Finance</b>                 | <b>2,324,914</b>  | <b>194,301</b>     | <b>0</b> | <b>2,519,215</b> |
| <b>Human Resources and Risk Mgmt</b> | <b>573,755</b>    | <b>113,754</b>     | <b>0</b> | <b>687,509</b>   |
| <b>Development Services</b>          |                   |                    |          |                  |
| Planning and Zoning                  | 1,134,928         | 255,383            | 0        | 1,390,311        |
| Economic Development                 | 324,664           | 77,593             | 0        | 402,257          |
| Planning Commission                  | 13,650            | 0                  | 0        | 13,650           |
| Board of Zoning Appeals              | 9,450             | 0                  | 0        | 9,450            |
| Historic Preservation Commission     | 0                 | 20,000             | 0        | 20,000           |
| <b>Total Development Services</b>    | <b>1,482,692</b>  | <b>352,976</b>     | <b>0</b> | <b>1,835,668</b> |
| <b>Public Works</b>                  |                   |                    |          |                  |
| Admin, Engineering and Drafting      | 819,645           | 111,515            | 0        | 931,160          |
| Board of Building Code Appeals       | 1,875             | 0                  | 0        | 1,875            |
| Building Inspections and Permits     | 595,201           | 28,607             | 0        | 623,808          |
| Sanitation                           | 2,025,316         | 1,214,227          | 0        | 3,239,543        |
| Operations                           | 262,827           | 6,000              | 0        | 268,827          |
| Streets                              | 1,500,582         | 581,173            | 0        | 2,081,755        |
| Traffic Services                     | 612,103           | 147,816            | 0        | 759,919          |
| <b>Total Public Works</b>            | <b>5,817,549</b>  | <b>2,089,338</b>   | <b>0</b> | <b>7,906,887</b> |

# GENERAL FUND

## SUMMARIZED OPERATING BUDGET FY2018

| General Fund Departments                | Personal Services   | Operating Services  | Capital            | Total Budget        |
|---|---------------------|---------------------|--------------------|---------------------|
| <b>Parks, Recreation and Facilities</b> |                     |                     |                    |                     |
| Administration                          | 985,255             | 40,469              | 0                  | 1,025,724           |
| Programs and Events                     | 12,008              | 90,475              | 0                  | 102,483             |
| Recreation Centers and Athletics        | 74,770              | 102,879             | 0                  | 177,649             |
| Buildings Maintenance                   | 482,298             | 636,296             | 0                  | 1,118,594           |
| Grounds Maintenance                     | 551,081             | 420,802             | 0                  | 971,883             |
| Keep Marietta Beautiful                 | 91,403              | 5,650               | 0                  | 97,053              |
| <b>Total Parks, Rec. and Facilities</b> | <b>2,196,815</b>    | <b>1,296,571</b>    | <b>0</b>           | <b>3,493,386</b>    |
| <b>Police</b>                           |                     |                     |                    |                     |
| Support Services                        | 13,329,238          | 1,283,731           | 0                  | 14,612,969          |
| Uniform Patrol Services                 | 0                   | 934,408             | 0                  | 934,408             |
| Investigative Services                  | 0                   | 9,925               | 0                  | 9,925               |
| <b>Total Police</b>                     | <b>13,329,238</b>   | <b>2,228,064</b>    | <b>0</b>           | <b>15,557,302</b>   |
| <b>Fire</b>                             |                     |                     |                    |                     |
| Administration                          | 392,539             | 8,533               | 0                  | 401,072             |
| Rescue                                  | 0                   | 130,437             | 0                  | 130,437             |
| Suppression & Emergency Services        | 9,711,650           | 614,158             | 0                  | 10,325,808          |
| Prevention                              | 965,862             | 19,057              | 0                  | 984,919             |
| Training                                | 504,607             | 232,687             | 0                  | 737,294             |
| Apparatus Service and Maintenance       | 0                   | 11,344              | 0                  | 11,344              |
| <b>Total Fire</b>                       | <b>11,574,658</b>   | <b>1,016,216</b>    | <b>0</b>           | <b>12,590,874</b>   |
| <b>Non-departmental</b>                 | <b>(980,000)</b>    | <b>8,172,396</b>    | <b>1,500,000</b>   | <b>8,692,396</b>    |
| <b>Total Operating Budget</b>           | <b>\$38,828,952</b> | <b>\$16,356,837</b> | <b>\$1,500,000</b> | <b>\$56,685,789</b> |

# CITY GENERAL ADMINISTRATION



The Mayor is the chief executive officer of the City and has general supervision over all its affairs. Elected at-large for a four-year term that runs concurrently with the terms of Council members, the Mayor presides over City Council meetings though only votes to break ties.

The City Council is comprised of seven members who are elected from each of the seven districts in the City and serve for a four-year term, which run concurrently. The City Council enacts ordinances and resolutions, adopts an annual budget, establishes the tax levy and otherwise takes such actions as are "necessary for the security, welfare, convenience and interest of the City."

The position of City Manager is appointed by the City Council. The Manager regularly meets with the City Council to inform, recommend and receive direction on affairs of the City. The office of City Manager is responsible for ensuring that operations for the City and its Board of Lights and Water are conducted in an efficient and effective manner and for ensuring continual improvement and responsiveness of the City government.

The City Clerk is the historian for the City and the keeper of City records. The City Clerk is held responsible for the proper recording and filing of all ordinances, resolutions, petitions, deeds, contracts, agreements and other legal documents. As Clerk of the Council, Board of Lights and Water and the Civil Service Board, the Clerk is responsible for recording the proceedings of regular, special and committee meetings; attesting to all documents executed by the Mayor and City Manager; and certifying official records. In addition, the City Clerk serves as the Election Superintendent for the City and registers citizens to vote.

The City Council relies on other boards and commissions to review various requests and make recommendations to them for formal action. The Board of Appeals - Construction, Building, Electric and Plumbing consists of seven members who meet on call to consider requests for variances. The Planning Commission is a seven-person body that meets monthly to consider various planning and zoning matters. The Board of Zoning Appeals is a seven-member body that hears appeal requests from the City for zoning ordinances. The Civil Service Board consists of a five-member board that meets on call to address matters relating to the Civil Service System including Fire and Police matters. The Marietta Historic Preservation Commission works to protect and enhance the historical and aesthetic attraction of Marietta.

# GENERAL ADMINISTRATION

## MISSION STATEMENT

To manage the City in accordance with state law, local ordinance and policies adopted by the City Council. To champion a citizen-oriented, open government and provide professional counsel and support to policy makers and those who provide and receive services. To accurately record, maintain and retrieve records and minutes of all official acts, ordinances, resolutions and proceedings of the City and maintain all legislative records.

## GOALS AND ACTIONS

### **Goal 1:** Encourage a diverse and vibrant local economy

- ♦ Promote a more effective historic preservation ordinance
- ♦ Encourage quality architecture and construction in development and redevelopment projects
- ♦ Educate residents on mixed-use and higher density housing
- ♦ Support mixed-use redevelopment while strengthening viable neighborhoods and commercial areas
- ♦ Coordinate efforts with property owners and developers to ensure new development that is harmonious in appearance with existing structures and landscapes

### **Goal 2:** Foster mixed-use concept and diverse urban design to be known as “the Marietta Look”

- ♦ Establish collaborative relationships with local centers of higher learning
- ♦ Promote centers that support retail, office space, residences and environmentally friendly industry
- ♦ Enforce code compliance relating to the appearance of the City including that which pertains to landscaped boulevards and gateways, aesthetically appealing roads and passageways, greenspace requirements and disposal of inappropriate signage

### **Goal 3:** Increase owner occupancy

- ♦ Build affordable first-time homebuyer units
- ♦ Allocate a portion of newly built or renovated housing units for low to moderate income families
- ♦ Rehab or replace 10% of existing rental housing
- ♦ Encourage diverse housing in the downtown area and single-family detached housing throughout the City

### **Goal 4:** Continue to meet the demands of growth, provide a safe community for residents and enhance the quality of life that attracts businesses and residents to the City

- ♦ Seek and encourage public and private support for local cultural and arts organizations
- ♦ Promote the downtown area as a dining and entertainment destination
- ♦ Increase downtown parking and integrate design with commercial development
- ♦ Address traffic issues from west Marietta to central Marietta
- ♦ Encourage revitalization of current parks through implementation of parks improvement projects



# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

| Measurement                                      | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| <b>Meetings Held:</b>                            |                |                  |                |
| Council - Regular                                | 12             | 12               | 12             |
| Council - Special                                | 9              | 7                | 10             |
| Council Committees                               | 68             | 77               | 80             |
| Special Called City Council Agenda Work Sessions | 12             | 12               | 12             |
| Board of Lights & Water - Regular                | 12             | 12               | 12             |
| Board of Lights & Water - Special                | 0              | 0                | 2              |
| Board of Lights & Water Committees               | 5              | 3                | 5              |
| Civil Service Board                              | 2              | 2                | 1              |
| Public Hearings                                  | 2              | 0                | 1              |
| <b>Filings:</b>                                  |                |                  |                |
| Contracts  | 132            | 80               | 100            |
| Deeds  | 20             | 21               | 25             |
| Ordinances                                       | 75             | 68               | 100            |
| Resolutions                                      | 13             | 7                | 20             |
| Clerk of Superior Court                          | 28             | 16               | 40             |
| Open Records Requests                            | 189            | 75               | 250            |

## GOALS ACCOMPLISHED

- ✓ Marietta's outstanding General Obligation Bonds have maintained a credit rating of Aa2 from Moody's Investor Services and an AA+ rating from both Fitch's Inc. and Standard and Poor's Corporation
- ✓ Held groundbreaking ceremony at the Franklin Gateway Sports Complex; project is nearly completed
- ✓ Marietta Branding Project hosted its New Year's Eve celebration and Midnight Drop in Marietta Square
- ✓ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Fiscal Year 2017 Budget Book (22nd consecutive year)
- ✓ Received the Certificate of Achievement from GFOA for the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2016 (28th consecutive year)
- ✓ Through a partnership with CivicPlus, the Information Technology Department developed a new website for the City which went live in early 2017; the new site is platform independent which means it can be accessed from any device
- ✓ Marietta Fire and Police Departments received recognition from the Marietta Business Association for their hard work and dedication to the community
- ✓ Human Resources and Risk Management Department was awarded the Georgia Local Government Personnel Association's Agency Award of Excellence based on program initiatives and accomplishments
- ✓ Hosted a public meeting regarding the City's Comprehensive Plan, providing information on the City's assets and challenges, the development of work program ideas and a review of the comprehensive plan process
- ✓ Fleet Maintenance Division received Blue Seal Shop designation by the National Institute for Automotive Service Excellence; Fleet Supervisor received Certified Public Fleet Professional certification with the American Public Works Association
- ✓ Custer Park Sports and Fitness Center celebrated its first anniversary with special events held at the facility
- ✓ Police Department received over \$55,000 in grant funding from the Governor's Office of Highway Safety which will help finance projects to combat distracted driving, lack of seat belt usage, impaired driving and pedestrian accidents
- ✓ Police Department held its first Media Police Academy in an effort to build the relationship between local law enforcement and the local news media
- ✓ Fire Department expanded its Be MFD Safe program to include free child car seat installations and safety checks
- ✓ Marietta Power supported efforts in the wake of Hurricane Matthew by providing seven employees and equipment to assist both state and local utility companies in the restoration of power
- ✓ Marietta Power was awarded the Reliable Public Power Provider (RP3) award for 2017

# GENERAL ADMINISTRATION

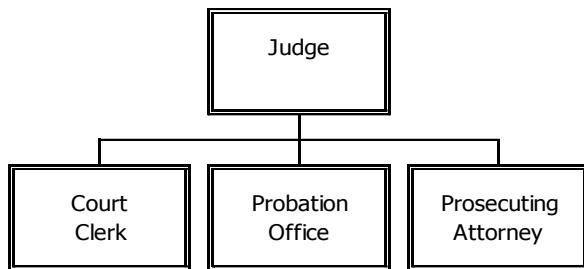
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 1,046,553        | 1,077,869        | 1,112,779        | 1,059,570        | 1,298,866        |
| Operating Services  | 739,901          | 594,859          | 536,365          | 643,412          | 747,393          |
| <b>Total Budget</b> | <b>1,786,454</b> | <b>1,672,728</b> | <b>1,649,144</b> | <b>1,702,982</b> | <b>2,046,259</b> |

## PERSONNEL DETAIL

| Title                                 | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|
| Mayor                                 | 1              | 1              | 1              | 1                | 1              |
| Admin. Assistant to the Mayor         | 1              | 1              | 1              | 1                | 1              |
| Council Members                       | 7              | 7              | 7              | 7                | 7              |
| City Manager                          | 1              | 1              | 1              | 1                | 1              |
| Assistant to City Manager             | 1              | 1              | 0              | 0                | 1              |
| Executive Aide to the City Manager    | 1              | 1              | 1              | 1                | 1              |
| Administrative Specialist             | 1              | 1              | 1              | 1                | 1              |
| Communications & Gov't Affairs Mgr.   | 1              | 1              | 1              | 1                | 1              |
| Public Information Tech (1 Part-Time) | 0.5            | 0.5            | 0.5            | 0.5              | 0.5            |
| Director/Spec Projs Coord.- GWTW      | 1              | 1              | 1              | 1                | 1              |
| Director - Marietta Museum of History | 1              | 1              | 1              | 1                | 1              |
| City Clerk                            | 1              | 1              | 1              | 1                | 1              |
| Deputy City Clerk                     | 1              | 1              | 1              | 1                | 1              |
| Records Clerk                         | 1              | 1              | 1              | 1                | 1              |
| Civil Service Members                 | 5              | 5              | 5              | 5                | 5              |
| <b>Total Budgeted Positions</b>       | <b>24.5</b>    | <b>24.5</b>    | <b>23.5</b>    | <b>23.5</b>      | <b>24.5</b>    |

# MUNICIPAL COURT



The City of Marietta Municipal Court is one of more than 400 local courts of the Georgia court system. Jurisdiction is limited to the offenses of shoplifting, possession of one ounce or less of marijuana and misdemeanor traffic offenses occurring within city limits. This court also handles violations of local ordinances including zoning and parking as well as photo red-light and photo school bus passing violations. It has the right and power to conduct non-jury trials, receive guilty pleas and impose sentence in the manner required by law. The Municipal Court system is comprised of three sections:

The Court Clerk's Office is the official depository and custodian of official court records. It maintains all original citations of defendants and acts as a case manager by arranging court appearances, preparing the case file, obtaining reports and test results, preparing production orders for the judge's signature and assessing fines for each offense. The disposition of all offenses is electronically reported within 24 hours to the state for inclusion in the offender's driver history and/or criminal history file. Concurrent with the reporting of final disposition to the state is the accounting of funds received from fines and other charges and transferred to the City's account.

The Probation Office supervises those defendants who have been sentenced by the judge to serve a term of probation which is usually a 12-month term. This office assures the completion of any ordered community service, alcohol or drug addiction counseling and payment of fines and fees. Probationers are required to report to a Probation Officer on a monthly basis and, if necessary, the defendant will be placed into further counseling or additional treatment programs. The Probation Office is actively involved with community programs including the Cobb County State Court Drug Awareness Conference and the Cobb and City School Systems Drug and Alcohol Programs.

The third section is the Prosecuting Attorney's Office which prosecutes the cases filed in Municipal Court on behalf of the city and state. The Pre-Trial Diversion Program is administered by this office and is designed as an alternative to the processing of offenders within the criminal system. First offenders charged with crimes of a non-violent, non-aggressive nature that have been accepted to participate in the program are subjected to individualized controlled supervisory programs by the court's probation unit in lieu of traditional court processing. Should the defendant request a trial by jury, the case is bound over to the State Court of Cobb County for jury trial and disposition.

# MUNICIPAL COURT

## MISSION STATEMENT

To create and maintain quality of services that promotes public confidence and accessibility and generates support from individuals and organizations both inside and outside the judiciary. To provide a neutral, courteous forum, due process, fair treatment and individual justice. To provide timely resolution of matters brought before the court, commensurate with the attainment of justice, in an efficient and cost effective manner.

## GOALS AND ACTIONS

**Goal 1:** **Continue to provide opportunities for citizens to become more informed of the Court's operations and to conduct transactions electronically**

- ♦ Migrate to new parking software to integrate with traffic software; implement on-line payment of parking tickets
- ♦ Develop video and print material to explain the court process and what to expect when attending court; link to Court's webpage
- ♦ Offer option for citizens to conduct public records searches, print public documents and make payment on-line
- ♦ Offer electronic filing of pleadings to attorneys

**Goal 2:** **Migrate towards semi-paperless Court operations; enhance Court software**

- ♦ Create semi-paperless environment by allowing official documents to be scanned into the Court's case management software; offer option to allow pleadings to be filed electronically; offer option to email court hearing notices
- ♦ Introduce electronic signature pads in the courtroom to further enhance paperless court system; develop touch-screen application for court sentencing options

**Goal 3:** **Enhance services and provide increased security**

- ♦ Collaborate with third-party vendor for collection of outstanding parking and photo-enforced tickets and court-ordered fines after probation term expires
- ♦ Develop electronic warrant interface between Court and Police Departments to reduce the need for manual warrant entry
- ♦ Develop video arraignment of inmates which will enhance security and provide cost savings

**Goal 4:** **Improve Court services by providing additional resources to defendants and enhancing Court functions**

- ♦ Seek State approval to retain the 10% mandated fees collected for indigent services
- ♦ Develop two separate Court divisions: one to handle "payable" cases and the other for mandatory/serious cases

# MUNICIPAL COURT

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| <u>Traffic/Local Ordinances</u>                    |                |                  |                |
| Traffic Citations/Accusations Issued               | 18,800         | 18,588           | 18,750         |
| Cases Filed  | 13,389         | 12,855           | 12,983         |
| Non-Jury Trials                                    | 676            | 511              | 519            |
| Cases Disposed during the Fiscal Year              | 13,526         | 12,898           | 13,026         |
| % Cases Filed and Disposed in the same Fiscal Year | 69%            | 71%              | 72%            |
| % Cases Disposed Within 90 Days                    | 46%            | 57%              | 59%            |
| New Probationers                                   | 567            | 518              | 525            |
| New Diversion Program Participants                 | 112            | 128              | 130            |
| Probation Cases Disposed Successfully              | 256            | 207              | 215            |
| Probation Cases Disposed Unsuccessfully            | 383            | 339              | 345            |
| % Cases Disposed and Sentenced to Probation        | 4.00%          | 4.01%            | 4.00%          |
| <u>Photo Red-Light</u>                             |                |                  |                |
| Photo Red-Light Violation Notices Issued           | 18,503         | 8,872            | 8,960          |
| Photo Red-light Court Hearing Appeals              | 195            | 122              | 125            |
| % Collection Rate: Red-Light Violations            | 78%            | 82%              | 85%            |
| <u>School Bus Passing</u>                          |                |                  |                |
| Photo School Bus Passing Violation Notices Issued  | 1,904          | 2,524            | 2,549          |
| Photo School Bus Court Hearing Appeals             | 218            | 224              | 226            |
| % Collection Rate: Photo School Bus Violations     | 83%            | 81%              | 85%            |
| <u>Parking</u>                                     |                |                  |                |
| Parking Violation Notices Issued                   | 3,638          | 3,838            | 3,876          |
| Parking Court Hearing Appeals                      | 77             | 79               | 82             |

## GOALS ACCOMPLISHED

- ✓ Implemented Image Repository which captures photographs of probationers and embeds the image on the warrant, confirming that the correct person has been arrested
- ✓ Enhanced electronic interface between Court and Finance for daily cash handling/reconciliation process
- ✓ Implemented program to review indigent status of probationers who are unable to pay court-ordered fines, allowing the Court to convert a portion of the fines to community service
- ✓ Developed semi-paperless process for indigent determination; enhanced security of private, protected information
- ✓ Implemented electronic interface between Marietta Police and Georgia State Patrol to import all citations, thus eliminating the task of manual data entry
- ✓ Developed a streamlined process for daily case management to include electronic alerts when certain tasks occur/do not occur, thus enhancing production of case processing
- ✓ Partnered with City of Johns Creek for participation by certain defendants in their Young Drivers Program as part of sentencing
- ✓ Enhanced website by offering additional information

# MUNICIPAL COURT

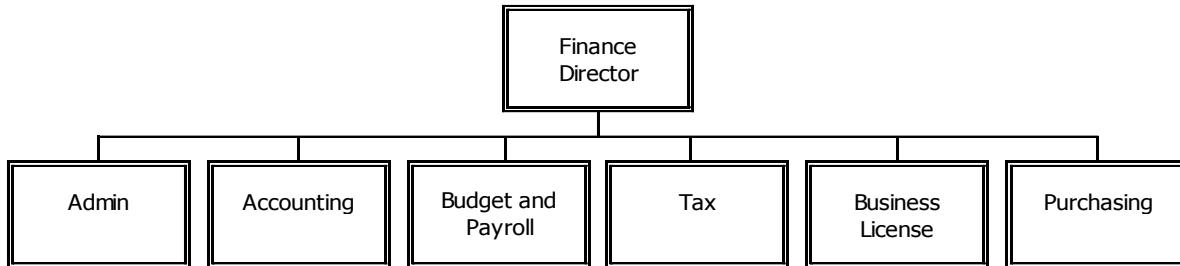
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 1,012,413        | 1,029,935        | 1,085,498        | 1,098,796        | 1,210,465        |
| Operating Services  | 131,466          | 129,305          | 128,910          | 128,858          | 145,828          |
| Capital             | 0                | 13,862           | 0                | 14,546           | 0                |
| <b>Total Budget</b> | <b>1,143,879</b> | <b>1,173,102</b> | <b>1,214,408</b> | <b>1,242,200</b> | <b>1,356,293</b> |

## PERSONNEL DETAIL

| Title                            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|----------------------------------|----------------|----------------|----------------|------------------|----------------|
| Director of Court Administration | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II      | 0              | 0              | 0              | 1                | 1              |
| Deputy Court Administrator       | 1              | 1              | 1              | 1                | 1              |
| Senior Deputy Court Clerk        | 0              | 0              | 1              | 1                | 1              |
| Deputy Court Clerk III           | 0              | 0              | 3              | 3                | 2              |
| Deputy Court Clerk II            | 0              | 0              | 2              | 2                | 2              |
| Deputy Court Clerk I             | 0              | 0              | 1.5            | 1.5              | 2              |
| Probation Office Supervisor      | 1              | 1              | 1              | 1                | 1              |
| Probation Officer                | 1              | 1              | 1              | 1                | 1              |
| Probation Officer (1 Part-Time)  | 0.5            | 0.5            | 0.5            | 0.5              | 0.5            |
| Probation Assistant              | 1              | 1              | 1              | 1                | 1              |
| Legal Assistant                  | 1              | 1              | 1              | 1                | 1              |
| Court Services Coordinator       | 0              | 1              | 1              | 1                | 1              |
| Deputy Court Clerk               | 8              | 7              | 0              | 0                | 0              |
| Deputy Court Clerk (Part-Time)   | 0.5            | 0.5            | 0              | 0                | 0              |
| Judge                            | 1              | 1              | 1              | 1                | 1              |
| Prosecuting Attorney             | 1              | 1              | 1              | 1                | 1              |
| <b>Total Budgeted Positions</b>  | <b>17</b>      | <b>17</b>      | <b>17</b>      | <b>18</b>        | <b>17.5</b>    |

# FINANCE



The Finance Department is responsible for administration of all financial activities of the City and Board of Lights and Water.

The Administration Division has been expanded to include Utility Analysis. The primary responsibility of Utility Analysis is to provide quality information and recommendations to assist the Board of Lights and Water (BLW) in the policy-making process. The recommendations are a result of analytical methodologies designed to assist in areas such as rate setting, financial analysis, forecasting, supply planning, load research, budgeting and cost evaluation for the utility.

The centralized financial accounting center of the City lies with the Accounting Division. Its functions include maintaining fund accounting systems according to generally accepted accounting principles; administering cash management/investment programs; reviewing, evaluating and prescribing internal controls for safeguarding City assets; and administering financial accounting of grants and contracts and assuring financial compliance.

The primary responsibility of the Budget office is the annual preparation and administration of the City's operating budgets. This includes analyzing budget requests; balancing projected revenues with proposed expenditures; formatting the formal budget document to incorporate as much useful information as possible; and managing revenues and expenditures throughout the year. The Payroll area ensures timely and accurate payroll and pension check processing and reporting; enters all payroll deduction information; manages direct deposit; and administers payroll-related documents.

The major responsibility of the Tax Division is to ensure effective management of all taxes levied by the City, which include real estate, personal property, Downtown Marietta Development Authority (DMDA) and public utilities. Assessed values are established by the Cobb County Tax Assessor's Office and are currently calculated at 40 percent of the fair market value. The public utility assessments are supplied to the County by the State Revenue Department. Taxes on these categories are levied in the fall of each year based on the assessed valuation of property of the preceding January 1 and are due sixty (60) days from the date of billing. Ad Valorem taxes on motor vehicles and mobile homes are collected by the Cobb County Tax Commissioner and remitted to the City.

The Business License Division is responsible for issuing business licenses for all classes of business allowed under the City Code. In addition to the enforcement of business license regulations, other areas of revenue include the collection and administration of franchise fees for natural gas, telephone service, electric power, cable TV and the receipt and processing of all hotel/motel tax revenue and various excise taxes.

The Purchasing Division is responsible for service and labor contracts; awarding purchase orders; and issuing and evaluating requests for bid proposals for all City requirements. Additional Purchasing functions include evaluation of vendor performance; quality assurance; price/cost analysis; value analysis; reorder point analysis; and performing ongoing contract administration. Purchasing is also responsible for the disposal of scrap and surplus materials.

# FINANCE

## MISSION STATEMENT

To provide the services necessary to effectively and efficiently conduct the City's fiscal affairs. To provide direction, coordination and implementation of major financial and administrative policy decisions in accordance with applicable state law and local code. To collect, project, acquire and control the City's financial resources in a way that promotes financial stability and integrity.

## GOALS AND ACTIONS

### **Goal 1:** **Link departmental mission and goals to Marietta's Vision Statement**

- ♦ Continue to work with other departments to ensure that goals and actions support the Council's Vision Statement
- ♦ Keep current with the Vision Statement as it expands or as goals are achieved
- ♦ Continue to present information in departmental pages in the annual Budget book

### **Goal 2:** **Continue to offer recommendations to resolve budgetary constraints and issues**

- ♦ Continue to perform comparative analyses of operating programs for previous fiscal years as well as proposed projects by analyzing costs in relation to services performed
- ♦ Continue to explore and research all potential resources for revenue generation as well as areas of potential expenditure reduction

### **Goal 3:** **Improve employee efficiency and provide training and development**

- ♦ Continue to encourage professional training and maintenance of certification standards through continuing education seminars
- ♦ Attend Superion training and disseminate information to staff; recommend Superion system enhancements
- ♦ Expand knowledge of application interfaces and utilize to improve current procedures and practices
- ♦ Ensure that procedures manuals are kept current
- ♦ Continue to offer in-house training classes to educate users on the basic functions, guidelines and procedures of Superion applications and City processes
- ♦ Encourage Purchasing staff to attend National Institute of Government Purchasing (NIGP) training to obtain certification within five years and recertification every 5 years

### **Goal 4:** **Continue implementation of the Governmental Accounting Standards Board Statement 34 (GASB 34) reporting requirements**

- ♦ Update the value of fixed assets and record in Superion database
- ♦ Develop policy for disposal of fixed assets
- ♦ Value and book infrastructure assets to fixed asset system

### **Goal 5:** **Identify opportunities to increase operational efficiency**

- ♦ Offer over-the-counter electronic check acceptance and/or credit card payment options to taxpayers
- ♦ Provide access to paperless forms on gemNet and City's website
- ♦ Coordinate efforts with Web Services Manager to provide on-line business license tax forms
- ♦ Work with IT Department and outside vendor to streamline procedures for tax billing and processing exemptions

# FINANCE

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| % Invoices paid within 30 days of receipt                          | 97%            | 97%              | 97%            |
| % Budget adjustments processed within 24 hours of approval/receipt | 99%            | 99%              | 99%            |
| Budget training classes held                                       | 1              | 1                | 1              |
| Attendees at Budget Procedures/Training classes                    | 4              | 17               | 12             |
| Tax payments processed   | 21,011         | 20,945           | 20,945         |
| Tax payments processed per employee                                | 7,004          | 6,968            | 6,968          |
| % Tax payments received by fiscal year end                         | 99%            | 99%              | 99%            |
| Business Licenses issued   | 8,888          | 9,000            | 9,000          |
| Business License renewals processed per employee                   | 2,963          | 3,000            | 3,000          |
| % New Business Licenses mailed within 3 weeks                      | 90%            | 90%              | 90%            |
| Business License compliance revenue collected                      | \$775,970      | \$850,000        | \$850,000      |
| Purchase Orders processed  | 1,788          | 1,832            | 1,856          |
| Purchase Orders processed per employee                             | 596            | 611              | 619            |
| Field Purchase Orders entered                                      | 2,530          | 2,716            | 2,700          |
| New vendor applications processed                                  | 381            | 284              | 270            |
| % Purchase requests processed into a PO within 4 weeks             | 97%            | 95%              | 96%            |

## GOALS ACCOMPLISHED

- ✓ General Obligation Bonds maintained a credit rating of Aa2 from Moody's Investor Services and an AA+ rating from both Fitch's Inc. and Standard and Poor's Corporation
- ✓ Received the Certificate of Achievement from GFOA for the Comprehensive Annual Financial Report (CAFR) for Fiscal Year 2016 (28th consecutive year)
- ✓ Received the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for Fiscal Year 2017 Budget Book (22nd consecutive year)
- ✓ Budget Manager and staff held in-service training on the budget process
- ✓ Posted the current year Budget Book and CAFR to the City's website
- ✓ Moved Payroll function to the Finance Department for efficiency and effectiveness
- ✓ Created internal controls and central point of service for all Payroll system changes
- ✓ Instituted new procedures so there is no break in service for direct deposit when transitioning from active employee to pensioner
- ✓ Tax Division continued to work with Business License Division to identify and report to Cobb County those parcels for which the City is not receiving tax revenues because of incorrect coding
- ✓ Tax Division continued to work with Cobb County to identify and correct the number of ineligible taxpayers who are receiving Homestead and School tax credits
- ✓ Tax Division increased the number of tax sale properties from 51 to 181 from 2016 to 2017
- ✓ Tax Division continues to work with IT department and an outside vendor to accept credit and debit cards for tax payments
- ✓ Tax system was updated to incorporate changes in CID, DMIA and TAD base property valuations as well as additional districts created during the year; updates also included improvements in the ability to receive late penalty payments
- ✓ Purchasing staff completed training offered by the National Institute of Governmental Purchasing (NIGP), SunGard and other on-line classes; two staff members attended SunGard Annual Conference and attended PI classes
- ✓ Purchasing Division processed vendor applications and maintained currency of data on the City webpage for vendor information and inquiries
- ✓ Utilizing GovDeals and Public Surplus to sell surplus goods has resulted in increased revenue and the ability to target a larger pool of prospective buyers
- ✓ In an effort to increase business compliance, the Revenue Officer and Revenue Compliance Officer collected past due business license revenue and coordinated efforts with Tax Division to increase the collection of Personal Property taxes
- ✓ Working with IT Department, the Business License section of the City website was modified to reflect updated information as well as new applications and forms

# FINANCE

## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 1,633,524        | 1,797,586        | 1,899,843        | 2,093,500        | 2,324,914        |
| Operating Services  | 110,920          | 136,985          | 127,999          | 181,015          | 194,301          |
| <b>Total Budget</b> | <b>1,744,444</b> | <b>1,934,571</b> | <b>2,027,842</b> | <b>2,274,515</b> | <b>2,519,215</b> |

## PERSONNEL DETAIL

| Title                                 | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------------------------|----------------|----------------|----------------|------------------|----------------|
| Finance Director                      | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II           | 1              | 1              | 1              | 1                | 1              |
| Internal Auditor                      | 1              | 1              | 1              | 1                | 1              |
| Utility Business Analysis Manager     | 0              | 1              | 1              | 1                | 1              |
| Utility Business Analyst              | 0              | 0              | 1              | 1                | 1              |
| Controller/Purchasing Manager         | 1              | 1              | 1              | 1                | 1              |
| Accounting Supervisor                 | 0              | 0              | 1              | 1                | 1              |
| Accounting Analyst                    | 1              | 1              | 1              | 1                | 1              |
| Accountant                            | 2              | 2              | 2              | 2                | 2              |
| Accounting Clerk                      | 2              | 2              | 2              | 2                | 2              |
| Cashier                               | 1              | 1              | 1              | 1                | 1              |
| Budget Manager                        | 1              | 1              | 1              | 0                | 0              |
| Budget and Payroll Manager            | 0              | 0              | 0              | 1                | 1              |
| Budget Analyst                        | 1              | 1              | 1              | 2                | 2              |
| Payroll Systems Analyst               | 0              | 0              | 0              | 0                | 1              |
| Payroll Specialist                    | 0              | 0              | 0              | 1                | 1              |
| Tax Manager                           | 1              | 1              | 1              | 1                | 1              |
| Tax Coordinator                       | 1              | 1              | 1              | 1                | 1              |
| Tax Representative I/II               | 2              | 2              | 2              | 2                | 2              |
| Business License Manager              | 1              | 1              | 1              | 1                | 1              |
| Admin. Assistant I - Business License | 1              | 1              | 1              | 1                | 1              |
| Senior Revenue Officer                | 0              | 0              | 0              | 1                | 1              |
| Business License Clerk                | 1              | 1              | 1              | 1                | 1              |
| Revenue Compliance Officer            | 0              | 0              | 0              | 1                | 1              |
| Business License Compliance Officer   | 1              | 1              | 1              | 0                | 0              |
| Business License Inspector            | 1              | 1              | 1              | 0                | 0              |
| Purchasing Supervisor                 | 0              | 1              | 1              | 1                | 1              |
| Purchasing Agent I/II/III             | 4              | 3              | 3              | 3                | 3              |
| Purchasing Manager                    | 1              | 0              | 0              | 0                | 0              |
| <b>Total Budgeted Positions</b>       | <b>26</b>      | <b>26</b>      | <b>28</b>      | <b>30</b>        | <b>31</b>      |

# HUMAN RESOURCES AND RISK MANAGEMENT



The Human Resources Department strives to provide innovative, effective services for the City's employees and the public. Department divisions include Administration, Employment Services, Benefits Management and Risk Management. Programs and policies are developed in an ethical, cost effective manner with a goal of excellence in public service.

The Administration Division performs the following functions while maintaining compliance with federal, state and local regulations: policy development; implementation and interpretation; employee grievance and appeals resolution; employee relations; organizational/human resources development; Title VI coordination; department website maintenance; and Pension Board recordkeeping.

The Employment Services Division develops employment and retention policies; manages recruitment (tracking, advertisement, assessment and selection); conducts employee orientation; manages employee service recognition; conducts post-employment surveys; provides EEO reporting; and manages employment authorization and FLSA compliance.

The Benefits Management Division administers the following: Employee/retiree health, dental and vision insurance; traditional life, AD&D, accident and disability insurance plans; employee pension plans; deferred compensation plans; employee assistance and wellness programs; HIPAA, FMLA and USERRA compliance; and employee orientation and post-employment benefits counseling programs.

The Risk Management Division manages a proactive workers' compensation and loss control program; administers self-funded and insured claims administration; administers property and casualty insurance programs; establishes insurance requirements and criteria transferring risk of loss; implements and monitors the drug-free workplace program; provides safety training and serves as the ADA coordinator.

# HUMAN RESOURCES AND RISK MANAGEMENT

## MISSION STATEMENT

To actively recruit and retain the most qualified personnel to provide outstanding customer service to citizens, customers, employees and retirees of the City of Marietta/BLW ("the City") and to accurately and efficiently administer benefits, management/employee relations and risk management functions in compliance with federal, state and local laws.

## GOALS AND ACTIONS

**Goal 1:** **Attract and retain highly qualified and trained staff to provide superior service to citizens and customers of the City**

- ♦ Continue to design and implement creative employment strategies and methods for presenting career opportunities to the public via the City website, internet services, social media, career fairs, print media and other viable resources
- ♦ Using the Applicant Tracking System as the linchpin, continue to develop and implement follow-up methodologies to keep viable applicants engaged in the employment process
- ♦ Conduct a comprehensive pay plan study to determine if the City is compensating its employees in line with the current market, trends and practices

**Goal 2:** **Provide competitive benefits programs, competent benefits administration and improved recordkeeping while maintaining fiscal responsibility and solvency**

- ♦ Continue to update benefits information via the City's website for employees and retirees, including the internal website (gemNet)
- ♦ Continue to offer online open enrollment and ensure that those without internet access are kept informed
- ♦ Continue to work with the Pension Board to improve pension plans in a fiscally responsible manner
- ♦ Continue to monitor health insurance costs, reviewing plan designs annually
- ♦ Continue to effectively and efficiently process or administer a wide variety of benefits programs
- ♦ Monitor regulations regarding the reporting of actuarial valuation of retiree health care costs
- ♦ Continue to maintain accurate records of changes to benefits and pension plans to serve as documentation for future benefits administrators

**Goal 3:** **Provide employees, supervisors and managers with current training on human resources issues**

- ♦ Offer classroom and online training on a wide variety of topics such as management skills, stress relief and labor laws
- ♦ Provide formal training and departmental visits to discuss with employees and managers the accessibility of programs/facilities for the disabled
- ♦ Provide formal training to all employees on the subject of workplace harassment and maintenance of a drug-free work environment
- ♦ Hold training sessions for all supervisors on the internal hiring process, legal and effective interviewing and selection techniques and the tangible value of employee retention

**Goal 4:** **Provide pro-active risk management services to City employees**

- ♦ Continue to monitor property/casualty insurance and reassess limits of coverage on an annual basis
- ♦ Provide pro-active safety program for employees with a goal of reducing workers' compensation claims
- ♦ Provide quarterly statistical reports to management regarding employee on-the-job injuries and associated costs

**Goal 5:** **Reduce health care costs through viable total wellness program**

- ♦ Maintain wellness program for employees, dependents and retirees to reduce potential claims
- ♦ Implement cost containment measures at CareHere clinic and through the monitoring of pharmacy benefits

# HUMAN RESOURCES AND RISK MANAGEMENT

## PERFORMANCE MEASUREMENTS

| Measurement                               | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|------------------|----------------|
| Number of Applications Received           | 3,100          | 12,000           | 15,000         |
| Number of Positions Filled                | 151            | 121              | 130            |
| Average Number of Job Vacancies per Month | 16             | 10               | 11             |
| Average Number of Days to Fill a Vacancy  | 45             | 60               | 60             |
| Number of Total Separations               | 90             | 110              | 100            |
| Number of Approved Retirements            | 28             | 25               | 26             |
| Workers' Compensation Claims:             |                |                  |                |
| Medical Only                              | 71             | 60               | 73             |
| Indemnity                                 | 12             | 11               | 11             |
| Reporting Purposes Only                   | 11             | 14               | 10             |
| Number of Liability Claims                | 48             | 40               | 40             |
| Number of Auto Claims                     | 12             | 13               | 12             |

## GOALS ACCOMPLISHED

- ✓ Awarded the Georgia Local Government Personnel Association's Agency Award of Excellence based on program initiatives, accomplishments and contributions within the last two years
- ✓ Successfully conducted annual benefits open enrollment process
- ✓ Maintained legal compliance with items such as Family and Medical Leave Act and pension beneficiary requirements
- ✓ Administered flu shots and random drug screens through CareHere health clinic at a savings to the city
- ✓ Conducted a Request for Proposal (RFP) for consolidation of supplemental pension and deferred compensation plans
- ✓ Implemented Applicant Tracking software that reduced the time to fill open positions; increased departmental productivity; improved tracking, recordkeeping and statistical reporting procedures; and provided a more timely response to departments and the public regarding applicant status
- ✓ Implemented City internship program for college students
- ✓ Continued to link wellness incentives to completion of CareHere Health Risk Assessments, targeting prevention to reduce costs; added spouses to the program in CY2017

# HUMAN RESOURCES AND RISK MANAGEMENT

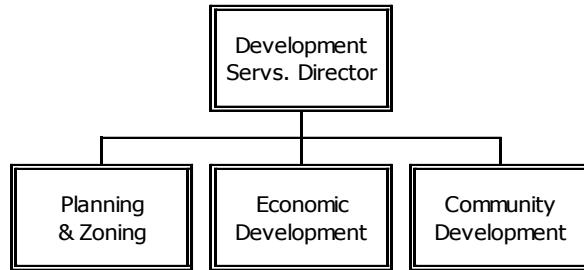
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|----------------|----------------|----------------|------------------|----------------|
| Personal Services   | 744,354        | 767,329        | 732,640        | 621,499          | 573,755        |
| Operating Services  | 82,023         | 74,546         | 63,739         | 133,964          | 113,754        |
| <b>Total Budget</b> | <b>826,377</b> | <b>841,875</b> | <b>796,379</b> | <b>755,463</b>   | <b>687,509</b> |

## PERSONNEL DETAIL

| Title                               | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|-------------------------------------|----------------|----------------|----------------|------------------|----------------|
| Director of Human Res. & Risk Mgmt. | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II         | 1              | 1              | 1              | 1                | 1              |
| Risk Manager                        | 1              | 1              | 1              | 1                | 1              |
| Benefits Manager                    | 1              | 1              | 1              | 1                | 1              |
| Benefits Technician (1 Part-Time)   | 0.5            | 0.5            | 0.5            | 0.5              | 0.5            |
| Employment Manager                  | 1              | 1              | 1              | 1                | 1              |
| Human Resources Specialist          | 1              | 1              | 1              | 1                | 1              |
| Human Resources Analyst             | 1              | 1              | 1              | 1                | 0              |
| Payroll Manager                     | 1              | 1              | 1              | 0                | 0              |
| Payroll Technician                  | 1              | 1              | 1              | 0                | 0              |
| <b>Total Budgeted Positions</b>     | <b>9.5</b>     | <b>9.5</b>     | <b>9.5</b>     | <b>7.5</b>       | <b>6.5</b>     |

# DEVELOPMENT SERVICES



The Planning and Zoning Division is responsible for the improvement of the physical condition and economic value of property in Marietta and the enhancement of the environment through redevelopment and maintenance of residential and commercial properties. This division administers the Comprehensive Development Code through the processing and review of all rezoning applications, variance applications, site plans and subdivision plats. It responds to all zoning-related questions and answers code violation complaints from the general public. Additional activities include maintenance of the City's Comprehensive Plan; long range planning studies; corridor development studies; analysis of all zoning changes with recommendations for the Planning Commission; review of the Marietta Historic Preservation Commission activities; and certification of zoning on specific properties.

The goal of the Economic Development Division is to attain a program of services and initiatives that promotes new business development, builds positive perceptions and community vision and increases economic growth. Such programs would enhance the quality of life; increase community wealth and individual prosperity; and strengthen local and regional roles in community economic development leadership. These services and initiatives include streamlining the development process, promotion of appropriate infill activity and investment in targeted areas of the community. Also included is the consideration of housing, mixed-use and other development forms to ensure the best mix for the community; promotion and attraction of private investment; promotion of the City as a premier location for business and residential living; and the creation of a team of professional economic developers who can meet the needs of the City.

The Community Development Division is comprised of the CDBG program which is detailed in the Special Revenue section.

# DEVELOPMENT SERVICES

## MISSION STATEMENT

To provide quality, professional assistance and expertise in the areas of planning, zoning, land use, economic development and strategic planning. To foster the growth and vitality of the local economy through the attraction and retention of quality business and industry and to facilitate redevelopment using a collaborative approach that ensures integrity, innovation and responsiveness.

## GOALS AND ACTIONS

### **Goal 1:** Promote a customer-friendly approach to community development

- Utilize technology to develop an improved interactive experience with access to real-time information of Planning and Zoning applications such as re-zonings, variances, etc.
- Coordinate efforts with Public Works and IT departments to create a seamless, user-friendly process for development approvals and permits
- Complete digital storage of archived departmental records; provide digital access to files

### **Goal 2:** Adopt and revise ordinances to reflect increased environmental, aesthetic and neighborhood viability concerns

- Conduct a comprehensive review of the entire Zoning Ordinance, including development regulations and permitted uses; evaluate changes regarding permitted uses in each zoning category
- Review Transfer of Development Rights (TDR) and Transfer of Zoning Rights (TZR) concepts when considering the redevelopment of existing apartment complexes and/or underutilized commercial properties
- Consider new Overlay Districts as recommended in the Marietta University Enhancement District Livable Centers Initiative (MU2 LCI) study
- Consider changes to life, safety and sanitary codes to assist in the cleanup of blighted properties
- Consider a revolving loan fund program utilizing blight removal funds

### **Goal 3:** Conduct long-range planning projects

- Enhance the trail network by starting right-of-way and construction for a Rottenwood Creek multi-use trail system
- Consider updates to the Downtown Livable Centers Initiative (LCI) in light of redevelopment in the past 15 years; focus on commercial retail growth opportunities to support new housing
- Consider LCI update application for the redevelopment of the Franklin Gateway area
- Consider LCI application for the redevelopment of the area around the “Big Chicken”
- Adopt the 10-year update to the Comprehensive Plan

### **Goal 4:** Prioritize, redevelop and revitalize underutilized areas of the City

- Lead efforts to implement the City’s Livable Centers Initiative studies
- Work with other City departments and community partners to identify and acquire funding for sidewalks, road connections, signage and trails
- Work with Planning and Zoning to pursue zoning and land use changes that would promote the creation of livable centers outside the Central Business District
- Work with Kennesaw State University and Life University to update the MU2 LCI plan

### **Goal 5:** Market the strategic vision of transforming the Franklin Gateway redevelopment area into a vibrant commercial and office-centered corridor

- Work with Gateway Marietta Community Improvement District (CID) to improve infrastructure, provide increased safety, expand influence and develop a sense of place throughout the area
- Identify and apply for funding for infrastructure projects that improve walkability, connectivity and livability along the corridor; these include Franklin Gateway Streetscapes and Rottenwood Creek Trail project
- Implement the Franklin-Delk LCI plan in conjunction with other City departments, the Gateway CID, Cobb County and state, federal and regional agencies
- Market city-owned property for appropriate and compatible uses to help transform the area and create jobs

### **Goal 6:** Obtain quality retention, expansion, development and growth

- Analyze the City’s existing industrial stock to identify strengths, weaknesses and action steps
- Strategically conduct business retention calls and visits to maintain relationships and identify solutions to concerns
- Monitor changes in the local economy and identify available sites
- Market Marietta to prospective industries and promote local resources, community strengths and available incentives

# DEVELOPMENT SERVICES

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| Letters / Reports Generated  | 4,866          | 5,000            | 5,100          |
| Code Enforcement Cases   | 5,558          | 6,000            | 6,100          |
| Trash & Obnoxious Vegetation Cases   | 79             | 85               | 90             |
| Citations Issued   | 39             | 45               | 50             |
| Sign Permits Issued  | 388            | 400              | 425            |
| Rezoning Applications Processed  | 33             | 30               | 35             |
| Variance Applications Processed  | 46             | 50               | 55             |
| Plats Reviewed   | 74             | 80               | 85             |
| Site Plans Reviewed  | 54             | 60               | 65             |
| Business License Applications Reviewed   | 976            | 1,000            | 1,100          |
| Building Permits Reviewed  | 4,280          | 5,000            | 5,100          |
| One-on-one dialogues with Georgia project managers   | 50             | 40               | 30             |
| Staff support and management of MRC properties   | 20             | 20               | 0              |
| Meetings with private business prospects   | 150            | 150              | 150            |
| Special projects (MU2 LCI, Franklin-Gateway, CID, GO Bond)                                     | 2              | 3                | 4              |
| Print media outreach   | 12             | 15               | 15             |
| Industries or businesses visited in support of business retention and expansion program (BREP) | 50             | 75               | 90             |

## GOALS ACCOMPLISHED

- ✓ Assisted in the establishment of artwork for Elizabeth Porter Park
- ✓ Worked to identify and facilitate infrastructure projects including the advancement of both Phase 1 and 2 of the Rottenwood Creek Trail projects
- ✓ Oversaw the demolition of the former Marquis Place Apartments
- ✓ Continued to work in support of the Gateway Marietta Community Improvement District (CID)
- ✓ Provided staff support and property management for the Marietta Redevelopment Corporation; assisted in the selling of property to a private developer
- ✓ Held a small business workshop geared towards newer businesses
- ✓ Oversaw the engineering of a proposed connector road from Cobb Parkway to Franklin Gateway
- ✓ Hosted a public meeting regarding the City's Comprehensive Plan, providing information on the City's assets and challenges, the development of work program ideas and a review of the comprehensive plan process; an open house was held later in the year to provide insight into the Comprehensive Plan update
- ✓ Made changes to the Sign Ordinance and Zoning Regulations to make them more business-friendly
- ✓ Updated several detailed plans for Meeting Park, Marietta Walk, Fort Hill, Boston Homes and Wynhaven
- ✓ Facilitated approvals for quality commercial development projects throughout the City, including Atlanta United headquarters and fields, Franklin Gateway soccer park, Panera and several others
- ✓ Assisted Historic Preservation Committee with preparation for a new historic district along Church-Cherokee Streets; began the approval of the Forest Hills Historic District
- ✓ Transportation Enhancement Projects for Atherton Square and the north section of Mountain to River Trail and South Loop Bridge are underway

# DEVELOPMENT SERVICES

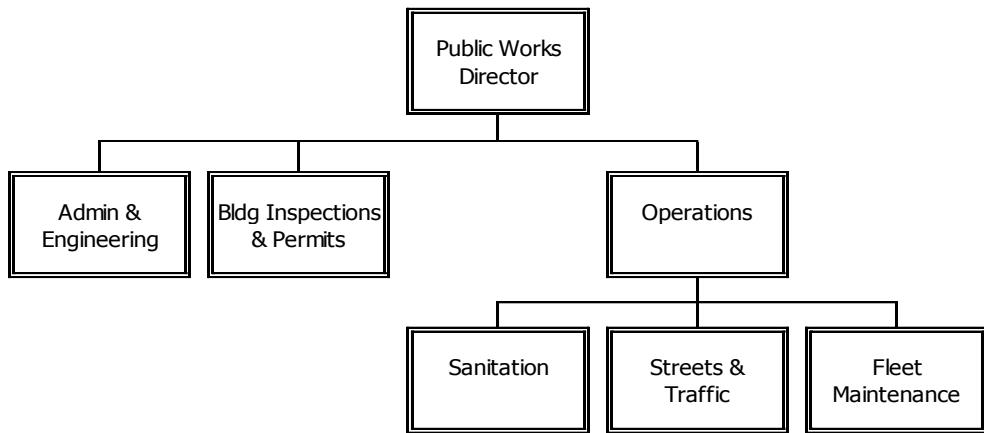
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 1,203,658        | 1,421,183        | 1,395,995        | 1,391,824        | 1,482,692        |
| Operating Services  | 108,098          | 177,012          | 281,615          | 189,899          | 352,976          |
| <b>Total Budget</b> | <b>1,311,756</b> | <b>1,598,195</b> | <b>1,677,610</b> | <b>1,581,723</b> | <b>1,835,668</b> |

## PERSONNEL DETAIL

| Title                                    | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|----------------|----------------|------------------|----------------|
| Development Services Director            | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II              | 1              | 1              | 1              | 1                | 1              |
| Planning and Zoning Manager              | 1              | 1              | 1              | 1                | 1              |
| Planning & Zoning Administrator I/II/III | 0              | 0              | 0              | 1                | 1              |
| Planning and Zoning Coordinator          | 1              | 1              | 1              | 1                | 1              |
| Urban Planner                            | 1              | 1              | 1              | 1                | 1              |
| Code Enforcement Manager                 | 1              | 1              | 1              | 1                | 1              |
| Senior Code Enforcement Inspector        | 1              | 1              | 1              | 1                | 1              |
| Inspector Code Enforcement               | 6              | 6              | 6              | 6                | 6              |
| Code Enforcement Clerk                   | 1              | 1              | 1              | 1                | 1              |
| Zoning Administrator                     | 1              | 1              | 1              | 0                | 0              |
| Economic Development Manager             | 1              | 1              | 1              | 1                | 1              |
| Economic Development Proj. Mgr. I/II     | 1              | 1              | 1              | 1                | 1              |
| Planning & Development Specialist        | 1              | 1              | 1              | 1                | 1              |
| Project Manager - Redevelopment          | 1              | 1              | 1              | 1                | 1              |
| Planning Commission Members              | 7              | 7              | 7              | 7                | 7              |
| Board of Zoning Appeals Members          | 7              | 7              | 7              | 7                | 7              |
| <b>Total Budgeted Positions</b>          | <b>33</b>      | <b>33</b>      | <b>33</b>      | <b>33</b>        | <b>33</b>      |

# PUBLIC WORKS



The Public Works Department has six main divisions: Administration and Engineering; Building Inspections; Sanitation; Streets and Traffic Services; and Fleet Maintenance which is discussed in the Internal Service Funds section.

The Administration and Engineering Division provides engineering support to the other divisions and includes preparing plans and cost estimates for streets, sidewalks, storm drain and other projects constructed by City crews. It is responsible for reviewing and approving site development plans and conducting site inspections. It also oversees transportation and communications projects as outlined under the SPLOST program. This division is also responsible for implementing the City's comprehensive storm water management program which is designed to reduce pollutants in storm water runoff. In addition, this division manages the utility permitting program which requires utility companies to submit plans for approval prior to initiating any work on City owned rights-of-way.

The Building Inspections Division is responsible for the enforcement of City codes or laws related to construction in the City. Inspection responsibilities include reviewing plans; issuing permits; and performing field inspections for all building, electrical, grading, plumbing, and heating and air conditioning work performed in the City.

The Sanitation Division is responsible for providing solid waste collection services to approximately 12,000 households within the City. Services provided include twice-weekly garbage collection at the rear door and curbside yard waste collection once per week. The City contracts with an outside vendor to collect solid waste, cardboard and glass in the Central Business District six days a week. The Sanitation Division has successfully diverted over 25% of the solid waste stream from landfills each year since implementing a volume based fee structure in 1994.

The Streets Division is responsible for the maintenance of streets, sidewalks, curbs and gutters, rights-of-way and storm water collection systems throughout the City. This includes the street sweeping operation in which streets are swept every 6-8 weeks.

The Traffic Division is responsible for the installation and maintenance of traffic control signs, pavement markings, traffic signals and school flasher zones located within the City limits. It manages a traffic control center where traffic signal operations can be monitored and modified remotely. In addition, this division is installing closed circuit television cameras in several locations throughout the City to monitor traffic and modify signal operations when necessary.

# PUBLIC WORKS

## MISSION STATEMENT

To maintain a high-level infrastructure through the provision of municipal and public support services to citizens and internal partnerships.

## GOALS AND ACTIONS

### **Goal 1:** Continue to maintain or exceed current service levels

- ♦ Maintain current FEMA Flood Plain Community Rating System level 8; evaluate pursuit of level 7 which would provide greater flood insurance savings to residents
- ♦ Update and refine the Storm Water Maintenance program to include use of the asset management database
- ♦ Continue the conversion of some residents to once-a-week roll-cart service to decrease expense through voluntary conversions of Homeowners' Associations and other communities
- ♦ Maintain compliance with the City's General Storm Water Discharge Permit and the Watershed Management Plan
- ♦ Refurbish Fleet and Public Works building to increase efficiency and improve working conditions
- ♦ Offer building code training programs to contractors and builders' associations twice a year
- ♦ Fleet will continue to evaluate processes and technology to support its recognition within the top 100 best fleets in North America each calendar year

### **Goal 2:** Effectively utilize technology to increase departmental efficiency

- ♦ Refine web-based asset management system to include work orders and scheduling for Traffic and Street Divisions; evaluate expansion to include Sanitation Division
- ♦ Convert all site plan-related and building plan-related data to digital format and make available to City staff via the AS/400 and gemNet
- ♦ Implement a Fleet management system that provides real-time work order management to enhance communication with technicians and customers
- ♦ Implement in-vehicle electronic communications devices for emergency vehicles
- ♦ Convert all road construction-related data to digital format and make available to City staff via the AS/400 and gemNet

### **Goal 3:** Optimize the transportation and traffic infrastructure through technology and planning

- ♦ Upgrade all poly-head pedestrian signals with countdown display
- ♦ Continue evaluation of pavement patch conditions at utility cut sites
- ♦ Perform/update traffic corridor timing analysis on an annual basis using Synchro for signalized corridors; include evaluation of capacity needs as part of the analysis
- ♦ Continue reflectivity program and inspections to ensure safe visibility of City signage while meeting Federal Highway Administration (FHWA) requirements; monitor revised implementation deadline and ensure compliance
- ♦ Evaluate signal communications to all signalized City intersections
- ♦ Continue striping inspection and maintenance program
- ♦ Perform a five-year pavement conditions analysis; goal is a full analysis every five years with updates on an annual basis

### **Goal 4:** Continue to support the City's promotion of environmentally friendly projects

- ♦ Continue residential recycling programs as well as Central Business District and City facility recycling
- ♦ Continue to protect streams and watersheds from sediment and other pollutants created by development
- ♦ Convert all intersection and school flashers to Light Emitting Diode (LED), effectively lowering energy consumption while increasing visibility and decreasing maintenance costs
- ♦ Implement green technology such as rain gardens during future construction projects
- ♦ Research the possibility of converting powered equipment to propane

### **Goal 5:** Continue to support training and staff certification programs

- ♦ Provide continuing education for inspectors through Northwest Georgia Inspectors Association; maintain International Code Council certification for all building inspectors
- ♦ Continue certification of traffic technicians through International Municipal Signal Association
- ♦ Improve ISO Building Code Effectiveness Grading Schedule rating

# PUBLIC WORKS

## PERFORMANCE MEASUREMENTS

| Measurement   | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|------------------|----------------|
| Potholes Repaired   | 108            | 113              | 115            |
| Citizen Pothole Complaints  | 12             | 11               | 9              |
| Citizen Pothole Complaints Completed within 24 hours                    | 12             | 11               | 9              |
| Sidewalks Completed (square feet)                                       | 13,193         | 13,852           | 14,000         |
| Curbs/Gutters Completed (linear feet)                                   | 1,425          | 1,496            | 1,550          |
| Count-down Pedestrian Crossing Signals Installed                        | 3              | 1                | 1              |
| Intersections converted to Light Emitting Diode (LED)                   | 2              | 1                | 1              |
| Signalized Intersections Installed/Upgraded                             | 7              | 7                | 9              |
| Traffic signals re-timed as part of corridor re-timing projects         | 25             | 27               | 31             |
| Intersection Maintenance  | 220            | 220              | 220            |
| Span wire intersections converted to mast arm                           | 8              | 5                | 3              |
| Sign Maintenance areas defined by blocks                                | 60             | 60               | 60             |
| Sanitation Customer Calls   | 7,600          | 7,980            | 8,000          |
| Missed Refuse Pickups   | 180            | 171              | 160            |
| Average Number of Customers per Sanitation Route                        | 1,850          | 1,942            | 2,000          |
| New roll cart customers   | 387            | 406              | 425            |
| Tons of Residential Solid Waste Collected                               | 26,470         | 27,799           | 28,000         |
| % of Residential Solid Waste Diverted to Recycling                      | 40%            | 35%              | 35%            |
| Tons of Residential Solid Waste Recycled                                | 8,768          | 9,206            | 9,800          |
| Tons of Residential Solid Waste Landfilled                              | 16,895         | 17,739           | 18,000         |
| Tons of Brush and Yard Waste Collected                                  | 5,893          | 6,187            | 6,250          |
| Fees Charged for Pickup of Extra Items                                  | \$38,750       | \$39,912         | \$40,000       |
| Fleet Availability per Month  | 85%            | 89%              | 90%            |
| Fleet Preventative Maintenance Compliance on Schedule                   | 87%            | 90%              | 90%            |
| Fleet Rework Rate   | 0.00%          | 0.01%            | 0.01%          |
| Fleet Mechanic Productivity   | 82%            | 85%              | 86%            |
| Vehicle Repairs Completed within 24-hour Period                         | 50%            | 58%              | 60%            |
| Fleet Work Orders Processed   | 6,450          | 6,643            | 6,700          |
| Work Zone and Safety Inspection for Public Works operations             | 350            | 350              | 350            |
| Accident/Incident investigations (employee, property, vehicles & equip) | 127            | 127              | 120            |
| Paper plan sets converted to electronic storage                         | 1,747          | 1,798            | 2,000          |
| Employee training and certification hours                               | 2,000          | 2,000            | 2,000          |

## GOALS ACCOMPLISHED

- ✓ Working with Georgia Department of Transportation for Nav2 integration
- ✓ Reviewed Erosion, Sedimentation and Pollution Control Plans for proposed projects and assisted in the approval process; submitted plans for approximately 120 projects per year, plus multiple reviews for each
- ✓ 15% of site plans, 20% of building plans and 70% of building permits have been scanned and made available internally
- ✓ Fleet Service Advisor and Fleet Administrator continue to distribute a minimum of 10 customer surveys per month
- ✓ Four building inspectors are in the process of obtaining 8 additional certifications to broaden their inspection proficiencies
- ✓ Fleet Maintenance Division received Blue Seal Shop designation by the National Institute for Automotive Service Excellence; Fleet Supervisor received Certified Public Fleet Professional certification with the American Public Works Association

# PUBLIC WORKS

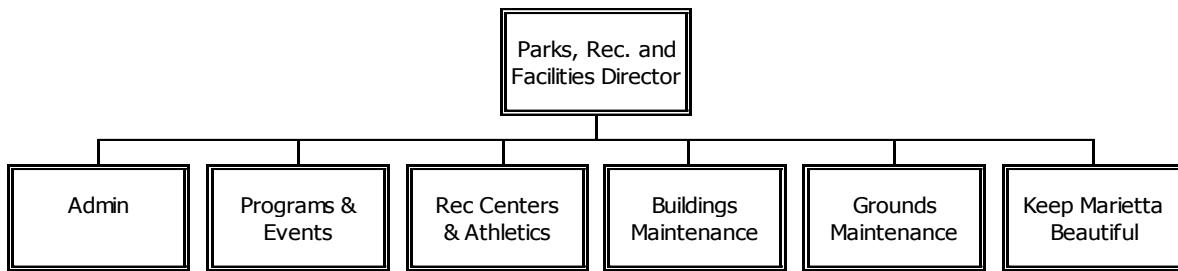
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 4,961,055        | 5,008,814        | 4,996,119        | 4,936,370        | 5,817,549        |
| Operating Services  | 1,926,741        | 1,869,772        | 1,806,839        | 2,153,585        | 2,089,338        |
| Capital             | 193,258          | 396,809          | 450,629          | 187,157          | 0                |
| <b>Total Budget</b> | <b>7,081,054</b> | <b>7,275,395</b> | <b>7,253,587</b> | <b>7,277,112</b> | <b>7,906,887</b> |

## PERSONNEL DETAIL

| Title                                     | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|----------------|----------------|------------------|----------------|
| Director of Public Works                  | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II               | 1              | 1              | 1              | 1                | 1              |
| Transportation Program Manager            | 0              | 0              | 0              | 1                | 1              |
| City Engineer                             | 1              | 1              | 1              | 1                | 1              |
| Storm Water Engineer                      | 1              | 1              | 1              | 1                | 1              |
| Site Development Engineer                 | 0              | 0              | 0              | 1                | 2              |
| Civil Engineering Technician              | 1              | 1              | 1              | 1                | 1              |
| Civil Engineering Assistant               | 1              | 1              | 1              | 1                | 1              |
| Storm Water Technician                    | 1              | 1              | 1              | 1                | 0              |
| Chief Building Official                   | 1              | 1              | 1              | 1                | 1              |
| Senior Building Trades Inspector          | 2              | 2              | 2              | 2                | 2              |
| Plans Examiner                            | 0              | 0              | 0              | 1                | 1              |
| Inspector Building Trades                 | 4              | 3              | 3              | 2                | 2              |
| Permit Technician I/II                    | 1              | 2              | 2              | 2                | 2              |
| Deputy Director of Public Works           | 0              | 0              | 0              | 1                | 1              |
| Admin. Assistant I - Operations           | 1              | 1              | 1              | 1                | 1              |
| PW Analyst/Safety Coordinator             | 1              | 1              | 1              | 1                | 1              |
| Supervisor Sanitation                     | 1              | 1              | 1              | 1                | 1              |
| Admin. Assistant I - Sanitation           | 1              | 1              | 1              | 1                | 1              |
| Foreperson Sanitation I/II/III            | 3              | 3              | 3              | 3                | 3              |
| Route Driver I/II/III                     | 14             | 10             | 10             | 10               | 10             |
| City Service Worker I/II/III - Sanitation | 19             | 25             | 25             | 25               | 25             |
| Traffic Control Center Coordinator        | 0              | 0              | 0              | 1                | 0              |
| Assistant PW Director/Ops. Mgr.           | 1              | 1              | 1              | 0                | 0              |
| Supervisor Streets                        | 1              | 1              | 1              | 1                | 1              |
| Foreperson - Streets                      | 4              | 4              | 4              | 4                | 4              |
| Equipment Operator - Streets              | 6              | 6              | 6              | 6                | 6              |
| Maintenance Technician - Streets          | 1              | 1              | 1              | 1                | 1              |
| City Service Worker I/II - Streets        | 15             | 14             | 14             | 14               | 14             |
| Supervisor Traffic Services               | 1              | 1              | 1              | 1                | 1              |
| Traffic Signal Systems Specialist         | 0              | 0              | 1              | 1                | 1              |
| Traffic Signal Apprentice I/II            | 5              | 5              | 4              | 4                | 4              |
| Traffic Signal Technician I/II/III        | 3              | 3              | 3              | 3                | 3              |
| Sign Technician I/II                      | 1              | 1              | 1              | 1                | 1              |
| Traffic Systems Technician                | 1              | 1              | 0              | 0                | 0              |
| Board of Bldg. Code Appeals Members       | 7              | 7              | 7              | 7                | 7              |
| <b>Total Budgeted Positions</b>           | <b>101</b>     | <b>102</b>     | <b>101</b>     | <b>104</b>       | <b>103</b>     |

# PARKS, RECREATION AND FACILITIES



The Parks, Recreation and Facilities Department administers recreation services and provides for the operation and maintenance of City parks, recreation centers, buildings and grounds and Keep Marietta Beautiful services.

The Special Events Division is responsible for scheduling, planning, organizing and staffing special events and other variety programs such as concerts on Marietta Square, the Fourth of July parade and festivities, arts and crafts festivals and holiday oriented activities.

The Custer Park and Lawrence Street Recreation Centers provide daily recreational activities. Seasonal special events, tournaments, league play and instruction are also offered. Summer Programs provides a diverse selection of activities during the summer months geared toward school age children. These activities include playground programs, day camps, safety education and swimming. The Athletics Division provides organized and supervised athletic programs for youths and adults. Youth athletics provide instruction and varying levels of competition. Adult athletics promote group involvement and allow teams to compete on local, district and state levels.

The Buildings Maintenance Division's responsibilities include general maintenance of all City buildings and facilities. It is also responsible for contractual maintenance services such as janitorial services; elevator repair and inspections; and other services necessary to keep City buildings clean and in safe working order.

The Grounds Maintenance Division is responsible for the City-wide Landscaping Program including Glover Park, all City parks and various lots owned by the City. It also maintains the grounds surrounding the City buildings and the City cemetery and supervises the community service program.

The Keep Marietta Beautiful Division focuses on business and multi-family housing recycling. It also promotes its in-school efforts through speeches and education on the three curbside programs and beautification efforts within the City.

# PARKS, RECREATION AND FACILITIES

## MISSION STATEMENT

To provide safe and enjoyable recreation and leisure experiences for a diverse population, generate tourism, initiate beautification projects, promote environmental awareness and provide technical maintenance to all City buildings through preventative, routine and emergency care.

## GOALS AND ACTIONS

### **Goal 1:** **Provide technical maintenance for designated buildings and facilities**

- ♦ Inspect buildings according to established schedule and perform repairs as needed
- ♦ Coordinate and supervise janitorial contractors; evaluate staffing levels, contracted services and maintenance requirements; evaluate cleaning products and supplies and integrate green products where practical
- ♦ Continue to maintain parking deck access gate and related equipment
- ♦ Maintain up-to-date knowledge of codes and ordinances governing facilities; ensure conformity to specifications

### **Goal 2:** **Increase efficiency of HVAC operations throughout the City**

- ♦ Work closely with contractor to determine which systems need to be upgraded
- ♦ Institute remote access for troubleshooting and temperature control by linking systems to Metasys or Tracer
- ♦ Establish a more efficient preventative maintenance program through implementation of a dedicated service model

### **Goal 3:** **Maintain grounds at City parks and greenspaces**

- ♦ Maintain playground safety inspection program pursuant to National Playground Recreation Association standards
- ♦ Maintain historic City cemetery to provide a tranquil setting and one that is esthetically pleasing to citizens and tourists
- ♦ Meet with Public Works Department to identify responsibilities, develop programs and set standards relative to the new Kennesaw Mountain-Chattahoochee River Trail and the future Rottenwood Creek Trail

### **Goal 4:** **Provide landscape development and maintenance at beautification sites**

- ♦ Maintain and improve weed control programs through in-house labor and contract support; maintain standards set by Georgia Department of Agriculture
- ♦ Engage in tree preservation, health, maintenance and planting; continue support of Marietta Tree Keepers activities
- ♦ Improve turf coverage and expand care program; adjust chemical care program based on site needs
- ♦ Maintain landscape and beautification installations; upgrade specified properties to restore optimum aesthetic and functional levels; continue Wildwood Park restoration

### **Goal 5:** **Anticipate the opening of Elizabeth Porter Park**

- ♦ Assist in the design and supervise construction to ensure that amenities are useful, accessible and meet the needs of the public and the department
- ♦ Hire and train staff; equip the facility with registration software for reservations, POS and admissions
- ♦ Train staff in the maintenance of recreational water features

### **Goal 6:** **Begin and grow operations at the Franklin Gateway Sports Complex**

- ♦ Coordinate and solidify operations with Atlanta United
- ♦ Implement rental and scheduling structure to maximize revenue and provide time for local use
- ♦ Conduct training for maintenance of artificial turf and surroundings

### **Goal 7:** **Continue progress on construction projects funded by the 2009 Parks Bond or CDBG funds**

- ♦ Complete the remaining Parks Bond projects including Wildwood, West Dixie, Glover and Flournoy Parks
- ♦ Complete construction and assume operations of the Franklin Gateway Sports Complex
- ♦ Develop streetscape at Salvation Army location; replace playgrounds at Merrit Park

### **Goal 8:** **Expand operations at Custer Park Sports and Fitness Center**

- ♦ Offer in-person instructor-led exercise classes and programs
- ♦ Implement use of the "Kids Zone" to enable pass holders to have access to child supervision by recreation center staff
- ♦ Maximize scheduling of new athletic programs including pickle ball, volleyball, badminton and fitness-driven opportunities

# PARKS, RECREATION AND FACILITIES

## PERFORMANCE MEASUREMENTS

| Measurement                                 | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|------------------|----------------|
| <u>Parks &amp; Recreation:</u>              |                |                  |                |
| Youth Basketball Participants               | 342            | 350              | 350            |
| Concerts on the Square                      | 18             | 18               | 19             |
| Festivals on the Square                     | 9              | 9                | 7              |
| City Special Events                         | 10             | 10               | 8              |
| Non-City Special Events                     | 25             | 25               | 22             |
| Rec Center Hours of Operation/Week          | 89             | 95               | 95             |
| <u>Buildings &amp; Grounds Maintenance:</u> |                |                  |                |
| <u>Technical:</u>                           |                |                  |                |
| Projects                                    | 22             | 22               | 22             |
| Work Orders                                 | 1,393          | 1,400            | 1,400          |
| Vandalism Incidents                         | 12             | 12               | 12             |
| <u>Grounds:</u>                             |                |                  |                |
| Projects                                    | 12             | 10               | 10             |
| Work Orders                                 | 527            | 530              | 530            |
| Vandalism Incidents                         | 19             | 23               | 25             |
| <u>Community Service Program:</u>           |                |                  |                |
| Work Orders                                 | 39             | 43               | 40             |

## GOALS ACCOMPLISHED

- ✓ City Parks Bond projects currently in progress include the following: the Franklin Gateway Sports Complex, Kirby Park, Elizabeth Porter Park, and an evaluation of a restroom building at the Cobb County parking deck
- ✓ The following City Park Bond projects have been completed: Joanne Woodward Park, Custer Park Sports and Fitness Center and the adjacent parking lot, Glover Park restroom and stage renovations, and Gramling Park
- ✓ Custer Park Sports and Fitness Center celebrated its first anniversary with special events held at the facility; during its first year of operation, it established a pass holder base for general use, operated school break and summer camps, attracted open play sports players, and conducted facility rentals to the community
- ✓ Custer Park Sports and Fitness Center introduced Adult Volleyball Open Play at the facility and re-introduced youth basketball; hours of operation were extended by opening one hour earlier
- ✓ Continued to obtain and maintain updated knowledge regarding codes and ordinances governing facilities; ensured conformation of all facilities to proper specifications through training and provision of equipment, tools and materials to maintain knowledge base and complete required tasks
- ✓ Utilizing the Work Order system, continued to provide technical, landscape and custodial services to all City facilities
- ✓ Continued to provide technical and labor support for all City-sponsored special events including Taste of Marietta, 4th of July celebration, concerts on the Square, Winter Wonderland and New Year's Eve event
- ✓ Continued lawn maintenance schedules for assigned areas, evaluating sites and expanding programs as needed
- ✓ Continued to maintain playground safety inspection program pursuant to National Playground Recreation Association standards
- ✓ Painted first and third floors of City Hall, assisted with renovation of Finance Department work space, and renovated restrooms adjacent to Council Chambers
- ✓ At the Public Safety complex, roofs were recoated, a faulty boiler was removed and a higher efficiency water heater was installed
- ✓ Installed carpet in Municipal Court and support areas, installed security gate at Sessions Street, and teamed with IT Department to prepare an "Onboard" training room in HR/Risk Management Department
- ✓ Oversaw installation of soundproofing at the CareHere Clinic
- ✓ Maintained a low Work Order backlog
- ✓ Upgraded irrigation systems with water-smart technology and water-reduction spray heads

# PARKS, RECREATION AND FACILITIES

## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 1,630,495        | 1,592,043        | 1,879,763        | 1,929,955        | 2,196,815        |
| Operating Services  | 933,755          | 917,656          | 1,160,083        | 1,184,945        | 1,296,571        |
| Capital             | 97,484           | 437,166          | 489,732          | 302,696          | 0                |
| <b>Total Budget</b> | <b>2,661,734</b> | <b>2,946,865</b> | <b>3,529,578</b> | <b>3,417,596</b> | <b>3,493,386</b> |

## PERSONNEL DETAIL

| Title                                    | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|----------------|----------------|------------------|----------------|
| Director Parks, Rec. and Facilities      | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II              | 1              | 1              | 1              | 1                | 1              |
| Parks & Recreation Superintendent        | 1              | 1              | 1              | 1                | 1              |
| Recreation Supervisor                    | 2              | 2              | 2              | 2                | 2              |
| Recreation Coordinator                   | 2              | 2              | 3              | 3                | 3              |
| Recreation Leader                        | 2              | 2              | 2              | 2                | 2              |
| Mgr. Parks,Landscape & Open Spaces       | 0              | 0.25           | 0.50           | 0.50             | 0.75           |
| Recreation Specialist                    | 0              | 0              | 1              | 0                | 0              |
| Recreation Center Director               | 1              | 1              | 0              | 0                | 0              |
| Landscape Architect/Proj Manager         | 1              | 0              | 0              | 0                | 0              |
| Recreation Supervisor - Custer           | 0              | 0              | 0              | 1                | 1              |
| Buildings Superintendent                 | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant I - Bldgs.      | 1              | 1              | 1              | 1                | 1              |
| Senior Maintenance Technician            | 2              | 1              | 1              | 1                | 1              |
| Maintenance Technician II                | 0              | 2              | 2              | 2                | 2              |
| Maintenance Technician I                 | 3              | 2              | 2              | 2                | 2              |
| Supervisor of Building Maintenance       | 1              | 0              | 0              | 0                | 0              |
| Foreperson - Parks & Grounds             | 2              | 3              | 2              | 2                | 2              |
| City Service Worker I/II - Parks & Grds. | 8              | 8              | 9              | 9                | 9              |
| Supervisor of Parks & Grounds            | 1              | 0              | 0              | 0                | 0              |
| Clean City Coordinator                   | 1              | 1              | 1              | 1                | 1              |
| <b>Total Budgeted Positions</b>          | <b>31</b>      | <b>29.25</b>   | <b>30.5</b>    | <b>30.5</b>      | <b>30.8</b>    |

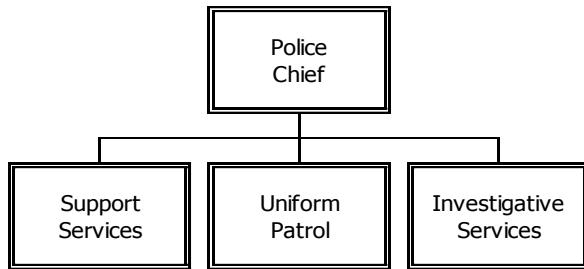
In FY2015, 25% of the position allocation for the Manager of Parks, Landscape & Open Spaces was moved to the General Fund from the City Parks Bond Fund.

In FY2016 and FY2017, 50% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allotted in the General Fund and 50% is in the City Parks Bond Fund.

In FY2018, 75% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allotted in the General Fund, and 25% is in the City Parks Bond Fund.



# POLICE



The Support Services Division of the Police Department consists of the offices of the Chief of Police, Deputy Chiefs, Evidence and Property Unit, Records, Crime Analysis Unit, Internal Investigations, Accreditation, Training and Police Academy. Expenses related to the custody of prisoners are also part of this division.

The Uniform Patrol Services Division is charged with the responsibility of taking appropriate action to protect life and property; preserve the peace; prevent crime; enforce DUI and traffic laws; identify and arrest violators of the law; and enforce all federal, state and local laws and ordinances falling within the Department's jurisdiction. Included in the Uniform Patrol Services Division are a Selective Traffic Enforcement Program (STEP) Unit, a Community Response Unit and a Parking Officer.

The Investigative Services Division is comprised of the Detective Unit, Marietta-Cobb-Smyrna (MCS) Narcotics Task Force, Forensic Services Unit and Drug Enforcement Administration (DEA) Task Force. These units are responsible for investigating criminal cases from either a proactive or reactive standpoint and conducting building searches, drug searches and tracking.

# POLICE

## MISSION STATEMENT

To ensure the highest level of crime control and overall public safety through community problem-solving, active partnering with public sector agencies, extensive teamwork with the community and sharing of information with the public.

## GOALS AND ACTIONS

**Goal 1:** **Reduce the number of burglaries, larcenies, robberies, arson, auto thefts and aggravated assaults by five percent**

- ◆ Address the vagrant camp issue
- ◆ Conduct holiday enforcement plan
- ◆ Develop recommendations for crime reduction in multi-occupancy structures
- ◆ Establish standards for use of bait technology
- ◆ Review shoplifting offenses

**Goal 2:** **Utilize improved technology to increase efficiency, effectiveness and officer safety**

- ◆ Purchase and employ mobile and stationary License Plate Readers in fleet and special unit vehicles as well as key locations throughout the City
- ◆ Review feasibility of "hands free" technology
- ◆ Explore usefulness of unmanned aerial devices (drones)
- ◆ Evaluate expansion of surveillance camera use



**Goal 3:** **Increase employee development opportunities**

- ◆ Develop and implement policy and training regarding Mine-Resistant Ambush Protected (MRAP) vehicle
- ◆ Plan and conduct tabletop and field critical incident exercises
- ◆ Initiate Advanced Law Enforcement Rapid Response Training (ALERRT) active shooter training
- ◆ Develop and implement an internal leadership training series

**Goal 4:** **Enhance cyber and forensic capabilities**

- ◆ Research location-based social media intelligence software
- ◆ Upgrade computer forensics technology in Investigative Services division
- ◆ Evaluate available investigative software; make recommendations for purchase
- ◆ Explore options to expand the Crime Lab

**Goal 5:** **Enhance law enforcement approach to mental illness**

- ◆ Upgrade departmental policy as it relates to interaction with the mentally ill and conduct policy training
- ◆ Complete and distribute mental illness resource and contact lists
- ◆ Complete Crisis Intervention Training (CIT) for all sworn personnel below the rank of Lieutenant



# POLICE

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| <u>Crime Caseload:</u>   |                |                  |                |
| Murder   | 1              | 1                | 1              |
| Robbery  | 119            | 113              | 107            |
| Aggravated Assault   | 89             | 84               | 80             |
| Burglary   | 306            | 290              | 276            |
| Larceny  | 1,802          | 1,711            | 1,626          |
| Auto Theft   | 144            | 136              | 129            |
| Internet Crimes Against Children arrests                                 | 25             | 35               | 45             |
| Compliance rate with National and State Certification Standards          | 100%           | 100%             | 100%           |
| % of vehicle purchases completed for Pers. Patrol Vehicle Program (PPVP) | 90%            | 100%             | 100%           |
| % of body camera purchases provided to effected personnel                | 50%            | 100%             | 100%           |
| Internal training classes held (certification and non-certification)     | 36             | 43               | 43             |

## GOALS ACCOMPLISHED

- ✓ Together with the Fire Department, received recognition from the Marietta Business Association for hard work and dedication to the community
- ✓ Received over \$55,000 in grant funding from the Governor's Office of Highway Safety which will help finance projects to combat distracted driving, lack of seat belt usage, impaired driving and pedestrian accidents
- ✓ Held the first Media Police Academy in an effort to build the relationship between local law enforcement and the local news media
- ✓ Two officers received the Governor's Public Safety Award for 2016 for their quick response in removing a suspect from a burning vehicle
- ✓ Achieved state recertification from the Georgia Association of Chiefs of Police and national re-accreditation through the Commission on Accreditation for Law Enforcement Agencies
- ✓ Reviewed current programs, policies and training and implemented appropriate changes as warranted
- ✓ Hosted Citizens' Police Academy, a ten-week course designed to familiarize residents and business owners with City policing
- ✓ Utilized the Georgia Public Safety Training Center (GPSTC) in Cherokee County for training some of our recruits
- ✓ The Internet Crimes Against Children unit is operational and has been successful to date
- ✓ Hosted Internet Safety seminar for parents to educate parents on the latest social media trends and texting
- ✓ Held the first Coffee With A Cop gathering in Glover Park; the event is designed to provide an opportunity for the community to gather with local officers in a social setting to discuss policing issues that are important to them.



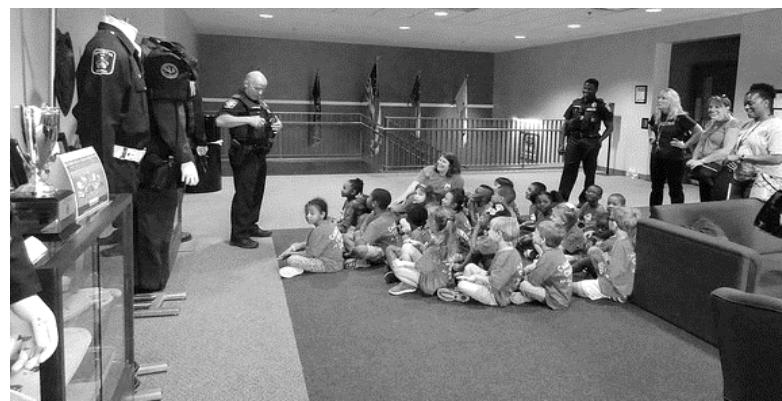
# POLICE

## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual    | FY15<br>Actual    | FY16<br>Actual    | FY17<br>Estimate  | FY18<br>Budget    |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personal Services   | 11,702,280        | 11,855,132        | 12,556,308        | 12,849,241        | 13,329,238        |
| Operating Services  | 2,218,689         | 2,309,626         | 2,087,656         | 2,081,269         | 2,228,064         |
| Capital             | 190,045           | 223,175           | 262,666           | 462,859           | 0                 |
| <b>Total Budget</b> | <b>14,111,014</b> | <b>14,387,933</b> | <b>14,906,630</b> | <b>15,393,369</b> | <b>15,557,302</b> |

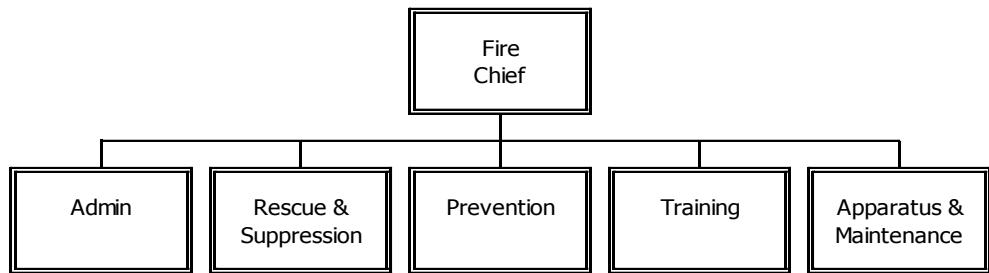
## PERSONNEL DETAIL

| Title                                | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------------------------|----------------|----------------|----------------|------------------|----------------|
| Police Chief                         | 1              | 1              | 1              | 1                | 1              |
| Deputy Chief                         | 2              | 2              | 2              | 2                | 2              |
| Major                                | 5              | 5              | 5              | 5                | 5              |
| Sergeant                             | 15             | 15             | 15             | 15               | 15             |
| Lieutenant                           | 8              | 8              | 8              | 8                | 8              |
| Senior Officer/Police Officer        | 108            | 108            | 108            | 108              | 108            |
| Administrative Assistant III         | 1              | 1              | 1              | 1                | 1              |
| Administrative Services Technician   | 1              | 1              | 1              | 2                | 2              |
| Supervisor of Police Services        | 1              | 1              | 1              | 1                | 1              |
| Support Services Technician          | 3              | 3              | 3              | 3                | 3              |
| Police Analyst                       | 2              | 2              | 2              | 2                | 2              |
| Fleet Maintenance Coordinator        | 1              | 1              | 1              | 1                | 1              |
| Police Expense Coordinator           | 1              | 1              | 1              | 1                | 1              |
| Police Service Representative        | 18             | 18             | 18             | 18               | 18             |
| Parking Enforcement Officer          | 1              | 1              | 1              | 1                | 1              |
| Prisoner Transport Officer           | 4              | 4              | 4.5            | 4.5              | 5              |
| Bailiff (3 Part-Time)                | 1.5            | 1.5            | 1.5            | 1.5              | 1.5            |
| Administrative Assistant I           | 1              | 1              | 1              | 0                | 0              |
| PAL/Community Program Coordinator    | 0              | 0              | 0              | 1                | 1              |
| PAL/Franklin Rd. Program Coordinator | 1              | 1              | 1              | 0                | 0              |
| <b>Total Budgeted Positions</b>      | <b>175.5</b>   | <b>175.5</b>   | <b>176</b>     | <b>176</b>       | <b>176.5</b>   |



Elementary school students at the Police Department during a tour of city government

# FIRE



The Fire Department serves to effectively prepare, provide and promote services that minimize the loss of life and property resulting from fires, medical emergencies and other disasters.

The Administration Division is charged with the management of all Fire resources to assist with performance of the departmental mission. Policies and procedures are developed to provide guidelines for departmental operations.

The Suppression Division provides resources necessary to provide timely response to requests for emergency services. The priority for fulfilling these requests is, initially, for events threatening life and health; secondly, for events responsible for unacceptable levels of property damage; and thirdly, for events pertaining to unacceptable levels of environmental abuse.

Some of the operations that Suppression mitigates are: fires (commercial, residential, and transportation); medical (basic life safety and advanced life safety); hazardous materials (spills and leaks); and search and rescue (forcible entry, vertical rescue, confined space and water rescue).

Fire Prevention focuses on citizen safety by providing public education, inspections, code enforcement and investigations. This division also oversees the records and database to ensure that the department meets all its documentation responsibilities.

The Training Division insures that personnel meet all departmental, state and federal training goals and objectives and purchases and oversees all personal protective equipment.

# FIRE

## MISSION STATEMENT

To effectively prepare, provide and promote services that minimize the loss of life and property resulting from fires, medical emergencies and other disasters.

## GOALS AND ACTIONS

**Goal 1:** **Maintain and improve infrastructure and capabilities through the maintenance of an Insurance Services Office (ISO) Class 1 rating**

- ♦ Complete the relocation of Station 56
- ♦ Replace one ladder truck, two rescue trucks and two staff vehicles; return to apparatus replacement schedule to meet future vehicle needs
- ♦ Update interior finish in Stations 51, 54 and 55



**Goal 2:** **Continue community risk reduction program within MFD, targeting residential and business properties**

- ♦ Increase interaction with residents, schools and businesses and assess risk exposure
- ♦ Provide specific emergency planning for the traditional and non-traditional needs of the community
- ♦ Expand educational and preparedness programs through the use of social media, neighborhood safety workshops and business partnerships

**Goal 3:** **Increase firefighter safety and improve service delivery through completion of a Public Safety training facility**

- ♦ Complete site preparation; fence the training area; install fire hydrants; complete drives and pads for vehicle access
- ♦ Construct public safety training building, tactical and drill facility, and public safety training props
- ♦ Construct training tower and live fire training center

**Goal 4:** **Promote wellness and achieve physical fitness through an on-going program of functional exercise, proper nutrition and occupational evaluations**

- ♦ Promote balanced diet and healthy eating choices
- ♦ Encourage participation in fitness programs that improve or maintain cardiovascular/respiratory endurance, stamina, strength, flexibility, power, speed, coordination, agility and balance
- ♦ Evaluate and support wellness and fitness through annual fitness evaluations and medical exams; insure that equipment, time and space are available to perform fitness training



# FIRE

## PERFORMANCE MEASUREMENTS

| Measurement                                  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| Total calls for service (all incidents)      | 11,636         | 11,830           | 11,900         |
| Units dispatched to calls for service        | 19,000         | 19,200           | 19,400         |
| Total Fire Calls                             | 274            | 250              | 230            |
| Structure fires                              | 77             | 65               | 60             |
| EMS (Emergency Medical Services) calls       | 8,396          | 8,400            | 8,450          |
| ALS (Advanced Life Support) units in service | 6              | 6                | 6              |
| Commercial property plans reviewed           | 1,606          | 1,550            | 1,600          |
| Business inspections                         | 2,738          | 2,780            | 2,800          |
| Fire investigations                          | 7              | 20               | 20             |
| Total departmental training hours            | 44,407         | 45,000           | 45,200         |
| % of EMS responses in 6 minutes or less      | 65.6%          | 66.5%            | 67.0%          |
| % of recruits employed after 1 year          | 100%           | 100%             | 100%           |
| % of uniformed personnel who are paramedics  | 55%            | 56%              | 60%            |

## GOALS ACCOMPLISHED

- ✓ Together with the Police Department, received recognition from the Marietta Business Association for hard work and dedication to the community
- ✓ Participated in the Georgia 9-11 Memorial Climb to honor first responders who selflessly gave their lives on 9-11-2001
- ✓ Improved Hazmat response capability through the acquisition of 16 Level A Hazmat suits
- ✓ Completed annual fitness evaluation (BLITZ) to demonstrate firefighting fitness ability
- ✓ Introduced "MFD Safe" Program which provides home fire safety visits for the Marietta community to promote preparation for and response to emergencies; to date, 47 home safety visits were conducted. Program was expanded to include free child car seat installations and safety checks
- ✓ Replaced four front line engines and two Suppression pick-up trucks
- ✓ Upgraded capability to clean and maintain bunker gear through the purchase of NFPA-compliant commercial washers
- ✓ Received the 2016 Volunteer of the Year Award from the Safe Kids Cobb County organization



A Fire Department training exercise for new recruits



# FIRE

## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual    | FY15<br>Actual    | FY16<br>Actual    | FY17<br>Estimate  | FY18<br>Budget    |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personal Services   | 10,267,765        | 10,630,474        | 10,671,689        | 11,135,157        | 11,574,658        |
| Operating Services  | 1,028,733         | 990,834           | 1,032,990         | 885,210           | 1,016,216         |
| Capital             | 27,128            | 352,034           | 721,741           | 78,172            | 0                 |
| <b>Total Budget</b> | <b>11,323,626</b> | <b>11,973,342</b> | <b>12,426,420</b> | <b>12,098,539</b> | <b>12,590,874</b> |

## PERSONNEL DETAIL

| Title                                   | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|----------------|----------------|------------------|----------------|
| Fire Chief                              | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant III            | 1              | 1              | 1              | 1                | 1              |
| Deputy Fire Chief                       | 1              | 1              | 1              | 1                | 1              |
| Assistant Fire Chief - Suppression      | 3              | 3              | 3              | 3                | 3              |
| Fire Commander - Suppression            | 6              | 6              | 6              | 6                | 6              |
| Lieutenant/Lt. Medic - Suppression      | 15             | 15             | 15             | 15               | 15             |
| Fire Engineer/Fire Engineer Medic       | 33             | 33             | 33             | 33               | 33             |
| Firefighter I/II/III                    | 61             | 61             | 61             | 61               | 61             |
| Assistant Fire Chief - Prevention       | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant I - Prevention | 1              | 1              | 1              | 1                | 1              |
| Fire Commander - Prevention             | 2              | 2              | 2              | 2                | 2              |
| Lieutenant - Prev.Ofc/Prev.Ofc - Medic  | 4              | 4              | 4              | 5                | 5              |
| Assistant Fire Chief - Training         | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant I - Training   | 1              | 1              | 1              | 1                | 1              |
| Fire Commander - Training               | 1              | 1              | 1              | 1                | 1              |
| Lt.-EMS/Training Ofc/Training Ofc-Medic | 3              | 3              | 3              | 2                | 2              |
| <b>Total Budgeted Positions</b>         | <b>135</b>     | <b>135</b>     | <b>135</b>     | <b>135</b>       | <b>135</b>     |



## NON-DEPARTMENTAL

City Non-departmental includes funds for expenditures that benefit more than one department. The budget for the items listed herein is not readily allocated to the recipient department. Actual expenditures, along with the budgeted amount at year-end, are reclassified for preparation of the year-end financial statements.

Each year there is a lump sum budget for personal services which will be allocated out to the departments during the course of the fiscal year. These items include funding for the sick leave sell back program and a salary savings amount that will be realized throughout the year based on vacant positions and a hiring delay.

Tourism expenses can be found in this area as well. The City levies a tax to the patrons of all hotels and motels inside the City limits and collects it from these business establishments on a monthly basis. The revenue from this tax is used for the promotion of tourism and is authorized to be distributed to, but not limited to, an exhibit hall, a conference center and a performing arts center. This promotes and supports tourism by providing a forum for conventions and trade shows as well as athletic, musical, theatrical, cultural, civic and performing arts events. The City distributes 62.5% of hotel/motel tax revenue that it receives as follows: Marietta Welcome Center receives 12.5%, the Hilton Atlanta/Marietta Hotel and Conference Center receives 30.25% and the Cobb Convention Center receives 19.75%.

In addition the City collects auto rental excise tax in the amount of 3% on all rental cars within the city limits. The City distributes these collections via the Welcome Center to local museums, theaters and other non-profit organizations for the promotion of tourism in the downtown area. Tourism grants for FY2018 include the following: \$38,558 for the Gone With the Wind Museum facility; \$85,000 for the Marietta-Cobb Museum of Art; \$137,000 for the Marietta Museum of History; \$5,000 for the Friends of Brumby Hall; \$47,000 for Gone With the Wind Museum operations; \$45,000 for the Earl Smith Strand Theatre; \$10,000 for the Old Zion Baptist Church Heritage Museum; \$28,666 for Atlanta Lyric Theater; \$15,000 for the Georgia Symphony Orchestra; \$39,000 for the Marietta Square Branding Project; \$10,000 for GA Metro Dance Theatre; \$5,000 for Friends of Brown Park; \$104,936 for reimbursement of city services; \$10,000 for Cobb NAACP's Juneteenth event; \$10,000 for Actor's Theatre of Georgia; \$8,000 for Cobb Landmarks; and \$5,000 for Symphony on the Square.

In addition to the appropriation of current year tourism revenue, the commitment of prior year proceeds from Hotel/Motel Tax and 3% Auto Rental Excise Tax is also included.

Other general expenditures found in this departmental accounting entity include transfers to other funds of the City such as the BLW, Pension and Self-Insurance Funds.

### EXPENDITURE SUMMARY

| Category                             | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services                    | 0                | 0                | 0                | 0                | -980,000         |
| Local Tourism                        | 629,357          | 553,125          | 934,667          | 824,555          | 859,375          |
| Tourism - Cobb Convention Center     | 427,914          | 513,130          | 573,091          | 622,563          | 686,312          |
| Tourism - Marietta Conference Center | 649,620          | 845,026          | 865,271          | 953,546          | 1,051,188        |
| Operating Services                   | 484,517          | 459,817          | 569,704          | 578,755          | 594,126          |
| Indirect Cost Transfer to BLW Fund   | 3,009,147        | 3,009,147        | 3,009,147        | 2,924,700        | 2,924,700        |
| Transfer to Golf Course              | 399,845          | 399,786          | 399,786          | 0                | 0                |
| Transfer to Pension Fund             | 307,399          | 322,167          | 704,649          | 1,000,000        | 357,150          |
| Miscellaneous Operating Transfers    | 0                | 37,500           | 0                | 0                | 0                |
| Transfer to Self-Insurance Fund      | 1,858,816        | 1,975,141        | 1,542,769        | 1,651,823        | 1,699,545        |
| Capital                              | 0                | 0                | 0                | 183,997          | 1,500,000        |
| <b>Total Budget</b>                  | <b>7,766,615</b> | <b>8,114,839</b> | <b>8,599,084</b> | <b>8,739,939</b> | <b>8,692,396</b> |

Due to the hiring delay that is in place, the Personal Services budget has been decreased in a lump sum to account for the savings that will be generated by not filling General Fund positions. At year end, this budget amount will be allocated to the departments that had vacancies.

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This section details the following:

- Lease Income Fund
- Tax Allocation District (TAD) Fund
- Cemetery Fund
- Community Development Block Grant (CDBG) Fund
- Grants Fund
- Asset Forfeiture Fund
- Radio System Replacement Fund
- Aurora Fire Museum Fund
- Gone With the Wind Museum Fund
- Hotel/Motel Tax Fund
- Auto Rental Excise Tax Fund
- Parks and Tree Funds

## **CAPITAL PROJECTS FUNDS**

Capital Projects Funds are used to account for the financial resources used for the acquisition and construction of major capital items and facilities. This section details the following:

- City Parks Bond Fund
- Redevelopment Bond Fund
- SPLOST 2011 Fund
- SPLOST 2016 Fund

## **DEBT SERVICE FUND**

The Debt Service Fund is used to account for the accumulation of resources and the payment of general long-term debt principal and interest. This section details the following:

- Debt Service Fund

## LEASE INCOME FUND

This fund was created in FY2010 to account for the rental income received by the Hilton Atlanta/Marietta Hotel and Conference Center. Because the City/BLW paid off the former Conference Center bonds, which were previously funded with this rental income, the City now uses these funds to pay the debt service on the Citywide Projects revenue bonds.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 2,760,850      | 2,769,443      | 2,759,321      | 2,657,813        | 2,764,400      |

## TAX ALLOCATION DISTRICT (TAD) FUND

A tax allocation district, or TAD, is a tool used to pay for infrastructure and other improvements in underdeveloped or blighted areas so that the property becomes productive and enhances the surrounding neighborhoods. As property within the TAD is redeveloped and improved, the City receives new property tax revenues as a result of the increased property values. This new revenue is used to make improvements in the TAD without raising taxes or dipping into the City's current tax revenues. The City's investment in the TAD is repaid through improved properties that become permanent sources of increased property tax revenues. The City currently has two TADs: the Center City South Renaissance (CCSR) TAD and the Center City Perimeter TAD.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 851,154        | 851,154        | 851,154        | 851,155          | 970,000        |

## CEMETERY FUND

This fund was set up in FY1989 as a result of HB 1658, Act 949. The Act amended an act reincorporating the City of Marietta, passed March 23, 1977 (Ga. Law 1977, p. 3541). The Act provides the City with the power to levy and collect an additional tax of not more than one mill to repair and maintain City owned cemeteries. Included under the Act are procedures for the condemnation of property so that the City can do work on headstones as well as all the rest of the grounds. The current millage rate to support the maintenance and operations of the cemetery is .079 mills. The Parks, Recreation and Facilities Department assigns two employees to maintain the grounds of the City's cemetery.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|----------------|----------------|----------------|------------------|----------------|
| Personal Services   | 56,782         | 69,268         | 44,927         | 12,546           | 103,845        |
| Operating Services  | 196,301        | 73,748         | 121,781        | 90,447           | 118,155        |
| Capital             | 0              | 0              | 15,095         | 0                | 0              |
| <b>Total Budget</b> | <b>253,083</b> | <b>143,016</b> | <b>181,803</b> | <b>102,993</b>   | <b>222,000</b> |

### PERSONNEL DETAIL

| Title                                    | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|----------------|----------------|------------------|----------------|
| City Service Worker I/II - Parks & Grds. | 2              | 2              | 2              | 2                | 2              |
| <b>Total Budgeted Positions</b>          | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>         | <b>2</b>       |



## CDBG FUND

The Community Development Block Grant (CDBG) Program is a totally federally-funded program designed to assist the City of Marietta in addressing the needs of its low-income residents. The funds must be spent for this sole purpose. The City has committed CDBG funds to an ambitious Neighborhood Revitalization Program aimed at a comprehensive response to the deterioration of low and moderate-income neighborhoods. The City is promoting home ownership for first-time buyers, housing rehabilitation and various services to stem the decline.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|----------------|----------------|----------------|------------------|----------------|
| Personal Services   | 179,976        | 186,323        | 166,615        | 178,669          | 190,391        |
| Operating Services  | 284,498        | 413,026        | 291,260        | 26,174           | 32,091         |
| Capital             | 27,362         | 146,915        | 0              | 0                | 0              |
| <b>Total Budget</b> | <b>491,836</b> | <b>746,264</b> | <b>457,875</b> | <b>204,843</b>   | <b>222,482</b> |

### PERSONNEL DETAIL

| Title                            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|----------------------------------|----------------|----------------|----------------|------------------|----------------|
| Community Development Manager    | 1              | 1              | 1              | 1                | 1              |
| Community Development Specialist | 1              | 1              | 1              | 1                | 1              |
| <b>Total Budgeted Positions</b>  | <b>2</b>       | <b>2</b>       | <b>2</b>       | <b>2</b>         | <b>2</b>       |



## GRANTS FUND

The Grants Fund accounts for the purchases and projects related to the receipt of various federal, state and local grants. Police grants for technology, vehicles and K-9 programs have been received in the past. Expenditures from other grants, such as from Georgia Department of Transportation, include planning consultation services, downtown streetscape installation, a pedestrian bridge and walking trail construction. No confirmed grants had been awarded at the time the FY2018 budget was adopted.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|------------------|------------------|----------------|------------------|----------------|
| Personal Services   | 9,757            | 7,797            | 5,395          | 0                | 0              |
| Operating Services  | 138,087          | 104,521          | 98,435         | 26,889           | 0              |
| Capital             | 2,186,459        | 1,533,070        | 754,392        | 3,085,043        | 0              |
| <b>Total Budget</b> | <b>2,334,303</b> | <b>1,645,388</b> | <b>858,222</b> | <b>3,111,932</b> | <b>0</b>       |

## ASSET FORFEITURE FUND

The Police Asset Forfeiture Fund accounts for the expenditures of special public safety projects and purchases. These funds are obtained through local and federal seizures and confiscations and cannot be used to supplant funding normally appropriated during the budget process. Each year a contingency budget is established in an operating account for this fund. In order for authorized purchases to be made throughout the year, a budget transfer is transacted to move the budget to the correct operating or capital expenditure account.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|----------------|------------------|------------------|------------------|------------------|
| Operating Services  | 245,297        | 189,726          | 378,236          | 118,828          | 1,000,000        |
| Capital             | 529,662        | 1,059,749        | 816,363          | 600,068          | 0                |
| <b>Total Budget</b> | <b>774,959</b> | <b>1,249,475</b> | <b>1,194,599</b> | <b>718,896</b>   | <b>1,000,000</b> |

## RADIO SYSTEM REPLACEMENT FUND

The Radio System Replacement Fund accounts for the funds the City is required to set aside each year and accumulate in order to pay for its portion of the county-wide 800 MHz radio communications system when it is replaced.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 0              | 0              | 1,199,961      | 0                | 134,379        |

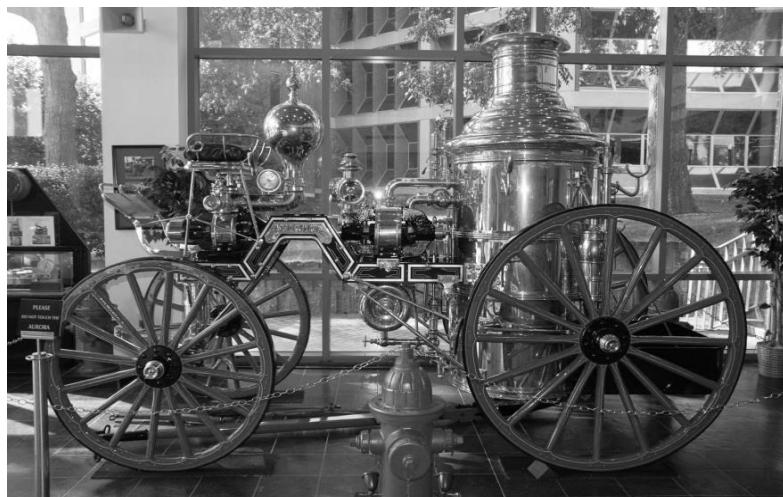
Funds are budgeted each year as a reserve increase. The system was replaced in FY2016.

## AURORA FIRE MUSEUM FUND

The Aurora Fire Museum Fund accounts for the operation of the fire museum located inside the Marietta Fire Department headquarters in downtown Marietta. The museum showcases fire services in Marietta from the Civil War era through modern day. The addition of restored antique fire engines to the museum has complemented the display of historical fire service equipment and photographs.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 1,295          | 68             | 8,674          | 1,028            | 0              |



1879 Silsby steamer "The Aurora"

## GONE WITH THE WIND MUSEUM FUND

The Gone With The Wind Museum Fund was established in FY2003 and accounts for the revenues and expenses associated with the display of the private collection of book and movie memorabilia owned by Dr. Christopher Sullivan. This collection is on lease to the City of Marietta and features an impressive compilation of artifacts related to the novel and film *Gone With the Wind*.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|----------------|----------------|----------------|------------------|----------------|
| Personal Services   | 68,508         | 68,959         | 74,190         | 35,762           | 78,952         |
| Operating Services  | 87,507         | 70,579         | 88,943         | 89,456           | 171,548        |
| <b>Total Budget</b> | <b>156,015</b> | <b>139,538</b> | <b>163,133</b> | <b>125,218</b>   | <b>250,500</b> |

### PERSONNEL DETAIL

| Title                             | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|-----------------------------------|----------------|----------------|----------------|------------------|----------------|
| Museum Operations Specialist I/II | 0              | 0              | 0              | 0                | 1              |
| Exhibit Coordinator PT            | 1              | 1              | 1              | 0.5              | 0              |
| <b>Total Budgeted Positions</b>   | <b>1</b>       | <b>1</b>       | <b>1</b>       | <b>0.5</b>       | <b>1</b>       |



## **HOTEL/MOTEL TAX FUND**

Pursuant to O.C.G.A. 48-13-51, the City of Marietta may levy an excise tax of 8% on lodging and accommodations for the promotion of tourism. These tourism dollars are transferred to the General Fund whereby they are disbursed to the Marietta Welcome Center, Cobb Galleria Convention Center and the Hilton Atlanta/Marietta Hotel and Conference Center.

### **EXPENDITURE SUMMARY**

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 2,166,653      | 2,679,750      | 2,885,136      | 3,152,220        | 3,475,000      |

## **AUTO RENTAL EXCISE TAX FUND**

Pursuant to O.C.G.A. 48-13-90, the City of Marietta may levy an excise tax of 3% on rental motor vehicles for the purpose of promoting tourism. These tourism dollars are transferred to the General Fund whereby they are disbursed to local museums, theaters and non-profit organizations in the downtown area that draw visitors to the heart of Marietta. These grants are administered through the Marietta Welcome Center.

### **EXPENDITURE SUMMARY**

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 443,707        | 432,886        | 398,675        | 452,598          | 425,000        |

## **PARKS AND TREE FUNDS**

The Parks and Tree Funds were established for the accounting of purchases and projects related to tree planting, parklands, park structures, tennis and basketball courts, walking trails and recreation centers. In addition, private estate donations have been utilized for the creation of a new park in the City.

### **EXPENDITURE SUMMARY**

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 2,981          | 9,166          | 43,994         | 66,319           | 0              |

## CITY PARKS BOND FUND

The City Parks Bond Fund was established in FY2010 after the approval of a \$25 million bond referendum. Funding is provided for land acquisition; improvements to existing parks, facilities, trails and greenspace; development of new parks; administration fees and contingencies.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 95,153           | 73,657           | 51,462           | 54,288           | 30,000           |
| Operating Services  | 152,246          | 477,884          | 2,231,529        | 181,667          | 305,000          |
| Capital             | 1,332,802        | 4,783,496        | 1,975,085        | 372,241          | 1,725,000        |
| <b>Total Budget</b> | <b>1,580,201</b> | <b>5,335,037</b> | <b>4,258,076</b> | <b>608,196</b>   | <b>2,060,000</b> |

### PERSONNEL DETAIL

| Title                              | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|------------------------------------|----------------|----------------|----------------|------------------|----------------|
| Parks, Landscape & Open Spaces Mgr | 1              | 0.75           | 0.50           | 0.50             | 0.25           |
| <b>Total Budgeted Positions</b>    | <b>1</b>       | <b>0.75</b>    | <b>0.50</b>    | <b>0.50</b>      | <b>0.25</b>    |

In FY2015, 75% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allocated in the City Parks Bond Fund and 25% is in the General Fund.

In FY2016 and FY2017, 50% of the position allocation for the Manager of Parks, Landscape & Open Spaces is allocated in the City Parks Bond Fund and 50% is in the General Fund.

In FY2018, 25% of the position allocation for the Manager of Parks, Landscapes & Open Spaces is allocated in the City Parks Bond Fund and 75% is in the General Fund.

## REDEVELOPMENT BOND FUND

The Redevelopment Bond Fund was established in FY2014 after the approval of a \$68 million bond referendum. Its purpose is to finance urban redevelopment projects including streetscape improvements in the Whitlock Avenue corridor. It will also provide funding for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual    | FY15<br>Actual   | FY16<br>Actual    | FY17<br>Estimate | FY18<br>Budget    |
|---------------------|-------------------|------------------|-------------------|------------------|-------------------|
| Operating Services  | 380,190           | 9,009            | 0                 | 0                | 0                 |
| Capital             | 23,381,824        | 2,197,398        | 24,024,049        | 8,755,345        | 10,500,000        |
| <b>Total Budget</b> | <b>23,762,014</b> | <b>2,206,407</b> | <b>24,024,049</b> | <b>8,755,345</b> | <b>10,500,000</b> |

## SPLOST 2011 FUND

The SPLOST 2011 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST) which was approved by voters in 2011 for a four-year period from 2012 through 2015. Funding is provided for traffic congestion relief, road improvements including redesign and resurfacing, intersection improvements, storm water drainage infrastructure improvements, sidewalk and multiuse trail construction, and capital improvements.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget    |
|---------------------|------------------|------------------|------------------|------------------|-------------------|
| Personal Services   | 269,158          | 219,693          | 184,758          | 0                | 0                 |
| Capital             | 4,657,488        | 6,296,106        | 7,907,596        | 4,303,178        | 12,998,227        |
| <b>Total Budget</b> | <b>4,926,646</b> | <b>6,515,799</b> | <b>8,092,354</b> | <b>4,303,178</b> | <b>12,998,227</b> |

### PERSONNEL DETAIL

| Title                           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------------------|----------------|----------------|----------------|------------------|----------------|
| SPLOST Project Manager          | 1              | 1              | 1              | 0                | 0              |
| Transportation Project Engineer | 1              | 1              | 1              | 0                | 0              |
| SPLOST Admin. Coordinator       | 1              | 1              | 1              | 0                | 0              |
| SPLOST Support Specialist       | 1              | 1              | 1              | 0                | 0              |
| <b>Total Budgeted Positions</b> | <b>4</b>       | <b>4</b>       | <b>4</b>       | <b>0</b>         | <b>0</b>       |



The roundabout on Fairground Street

## SPLOST 2016 FUND

The SPLOST 2016 Fund is the accounting entity for the expenditures related to the 1% Special Purpose Local Option Sales Tax (SPLOST), which was approved by voters in 2014 for a six-year period from 2016 through 2021. Funding is provided for projects including road resurfacing, general streets and drainage, intersection safety projects, replacement of the traffic control center, renovations and construction of other public buildings, and the purchase of public safety vehicles and equipment.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget    |
|---------------------|----------------|----------------|------------------|------------------|-------------------|
| Personal Services   | 0              | 0              | 0                | 88,111           | 370,573           |
| Operating Services  | 0              | 0              | 0                | 422,914          | 265,000           |
| Capital             | 0              | 0              | 2,078,813        | 6,642,855        | 12,464,811        |
| <b>Total Budget</b> | <b>0</b>       | <b>0</b>       | <b>2,078,813</b> | <b>7,153,880</b> | <b>13,100,384</b> |

### PERSONNEL DETAIL

| Title                              | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|------------------------------------|----------------|----------------|----------------|------------------|----------------|
| Transportation Project Engineer    | 0              | 0              | 0              | 1                | 1              |
| Traffic Engineer                   | 0              | 0              | 0              | 1                | 1              |
| SPLOST Admin. Coordinator          | 0              | 0              | 0              | 1                | 1              |
| Traffic Control Center Coordinator | 0              | 0              | 0              | 1                | 1              |
| <b>Total Budgeted Positions</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>4</b>         | <b>4</b>       |

## DEBT SERVICE FUND

The Debt Service Fund accounts for the principal and interest payments of the City's general obligation bonds. The budgeted principal and interest payments for FY18 are as follows:

| <b>Bond Issue</b>      | <b>Principal</b> | <b>Interest</b>  | <b>Total</b>      |
|------------------------|------------------|------------------|-------------------|
| School 2009A Refunding | 3,520,000        | 211,500          | 3,731,500         |
| Parks 2009D            | 1,100,000        | 149,625          | 1,249,625         |
| Parks 2015 Refunding   | 185,000          | 533,950          | 718,950           |
| Redevelopment 2013A    | 0                | 210,000          | 210,000           |
| Redevelopment 2013B    | 2,730,000        | 2,342,415        | 5,072,415         |
| <b>Total</b>           | <b>7,535,000</b> | <b>3,447,490</b> | <b>10,982,490</b> |

Marietta's outstanding General Obligation Bonds enjoy a Moody's rating of Aa2, a Fitch Investors Service rating of AA+, and a Standard and Poor's rating of AA+.

Please note that the amounts in the chart below also include applicable fees to the Debt Service Fund in addition to Principal and Interest payments such as administrative and service fees, which accounts for the difference between this chart and the Bond Issue table at the top of the page.

The information herein is only for general obligation bonds. For more information regarding debt on all city bonds, please see the Aggregate Debt Service section in the Financial Summary tab of this book. It includes a detailed description of all city bonds and a debt service schedule.

### EXPENDITURE SUMMARY

| <b>Category</b>    | <b>FY14<br/>Actual</b> | <b>FY15<br/>Actual</b> | <b>FY16<br/>Actual</b> | <b>FY17<br/>Estimate</b> | <b>FY18<br/>Budget</b> |
|--------------------|------------------------|------------------------|------------------------|--------------------------|------------------------|
| Operating Services | 7,148,586              | 12,592,429             | 12,086,134             | 11,066,573               | 11,286,750             |

The City's debt policy states the total general obligation debt will not exceed 10% of the assessed valuation of taxable property. The calculation is as follows:

|  |                   |
|--|-------------------|
| Assessed valuation of taxable property | 3,177,603,274     |
| Debt limit: 10% of assessed value      | 317,760,327       |
| Less: Debt applicable to debt limit    | <u>83,170,000</u> |
| Legal debt margin                      | 234,590,327       |

# **PROPRIETARY FUNDS**

## BOARD OF LIGHTS AND WATER FUND

The Board of Lights and Water (BLW) Fund is the largest Enterprise Fund of the City. The BLW Enterprise Fund accounts for the operations of electric and water distribution and sewer collection systems as well as administrative departments which support these operations. This section details the following:

- General Administration Departments
- Electrical Department
- Water & Sewer Department
- Customer Care Department
- Information Technology Department
- Non-departmental

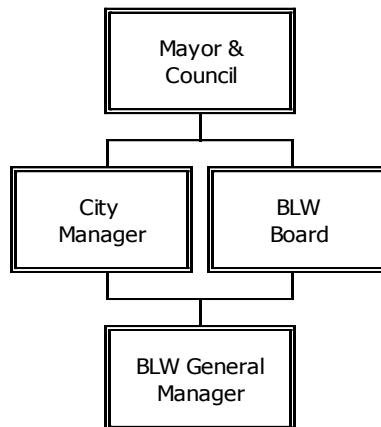
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# BOARD OF LIGHTS AND WATER FUND

## SUMMARIZED OPERATING BUDGET FY2018

| BLW Fund Departments                | Personal Services   | Operating Services   | Capital             | Total Budget         |
|-------------------------------------|---------------------|----------------------|---------------------|----------------------|
| <b>General Administration</b>       |                     |                      |                     |                      |
| BLW Board                           | 27,300              | 10,800               | 0                   | 38,100               |
| General Manager's Office            | 260,901             | 162,556              | 2,500               | 425,957              |
| Board Attorney                      | 0                   | 30,000               | 0                   | 30,000               |
| <b>Total General Administration</b> | <b>288,201</b>      | <b>203,356</b>       | <b>2,500</b>        | <b>494,057</b>       |
| <b>Electrical</b>                   |                     |                      |                     |                      |
| Administration                      | 317,174             | 201,805              | 0                   | 518,979              |
| Engineering                         | 1,360,148           | 361,452              | 3,433,064           | 5,154,664            |
| Marketing                           | 194,489             | 125,188              | 0                   | 319,677              |
| Warehouse                           | 368,085             | 47,533               | 18,000              | 433,618              |
| Distribution                        | 4,815,021           | 1,738,175            | 1,210,000           | 7,763,196            |
| Operations & Maintenance            | 1,400,173           | 575,457              | 140,248             | 2,115,878            |
| Cost of Goods Sold                  | 0                   | 89,024,861           | 0                   | 89,024,861           |
| <b>Total Electrical</b>             | <b>8,455,090</b>    | <b>92,074,471</b>    | <b>4,801,312</b>    | <b>105,330,873</b>   |
| <b>Water and Sewer</b>              |                     |                      |                     |                      |
| Administration                      | 597,483             | 144,034              | 17,000              | 758,517              |
| Engineering                         | 463,527             | 58,190               | 0                   | 521,717              |
| Pump Station Maintenance            | 161,362             | 24,700               | 0                   | 186,062              |
| Meter Maintenance                   | 499,661             | 46,260               | 475,000             | 1,020,921            |
| Water Distribution                  | 656,924             | 453,691              | 3,038,100           | 4,148,715            |
| Waste Water Collection              | 904,709             | 457,444              | 4,120,050           | 5,482,203            |
| Cost of Goods Sold                  | 0                   | 18,075,127           | 0                   | 18,075,127           |
| <b>Total Water and Sewer</b>        | <b>3,283,666</b>    | <b>19,259,446</b>    | <b>7,650,150</b>    | <b>30,193,262</b>    |
| <b>Customer Care</b>                |                     |                      |                     |                      |
| Administration                      | 276,984             | 197,859              | 9,000               | 483,843              |
| Customer Service                    | 1,343,790           | 387,149              | 0                   | 1,730,939            |
| Meters and Services                 | 674,923             | 100,218              | 111,788             | 886,929              |
| Mail and Copy Center                | 105,270             | 700,195              | 100,780             | 906,245              |
| <b>Total Customer Care</b>          | <b>2,400,967</b>    | <b>1,385,421</b>     | <b>221,568</b>      | <b>4,007,956</b>     |
| <b>Information Technology (IT)</b>  |                     |                      |                     |                      |
| IT                                  | 1,123,925           | 1,319,754            | 323,700             | 2,767,379            |
| Network Services                    | 762,239             | 1,656,543            | 268,000             | 2,686,782            |
| Service Desk                        | 262,890             | 0                    | 0                   | 262,890              |
| <b>Total Information Technology</b> | <b>2,149,054</b>    | <b>2,976,297</b>     | <b>591,700</b>      | <b>5,717,051</b>     |
| <b>Non-departmental</b>             | <b>852,526</b>      | <b>20,757,444</b>    | <b>0</b>            | <b>21,609,970</b>    |
| <b>Total Operating Budget</b>       | <b>\$17,429,504</b> | <b>\$136,656,435</b> | <b>\$13,267,230</b> | <b>\$167,353,169</b> |

## BLW GENERAL ADMINISTRATION



The BLW Board is the policy-making body for the Board of Lights and Water utilities. The chairperson of this Board is the Mayor of the City of Marietta. In addition to the Mayor, one member of City Council sits on the Board. The other five members are appointed by the City Council for various terms.

The General Manager's Office is responsible for the efficient and effective administration of all departments and divisions of the Marietta Board of Lights and Water. This includes the Electrical Department, Water and Sewer Department, Customer Care and Information Technology. The General Manager's Office is also the interface with outside organizations such as the Cobb County-Marietta Water Authority, Cobb County Water System, Georgia Public Web and the Municipal Electric Authority of Georgia.

The BLW has an annual budget of \$167.4 million and currently employs approximately 200 people. It is the largest municipal utility in the State, serving over 46,000 customers.

# GENERAL ADMINISTRATION

## MISSION STATEMENT

To provide reliable and competitive utility services to our customers and a fair return to the citizens of Marietta.

## GOALS AND ACTIONS

### **Goal 1:** **Improve financial performance by increasing revenues and decreasing costs**

- ♦ Increase revenues and sales margins through new marketing programs, economic development initiatives and redevelopment
- ♦ Have financial performance presented to the Board on a monthly basis to show ongoing financial health of the BLW; benchmark rates against state and local utilities
- ♦ Evaluate opportunities to optimize existing generation assets and analyze future supply and capacity options
- ♦ Maintain 10-year Capital Improvement Plan (CIP) for investing in the utility infrastructure to maximize performance while recognizing capital constraints

### **Goal 2:** **Identify opportunities to enhance operations through process improvement, benchmarking and best practices**

- ♦ Review existing business processes and key operating procedures to identify options for maximizing efficiency and productivity
- ♦ Enhance the ability to accurately plan, schedule, estimate, budget and report on capital projects
- ♦ Upgrade and maintain computer applications for utility billing, work order management and management reporting
- ♦ Implement new technology to enhance planning, service delivery, operations and customer service
- ♦ Implement BLW strategy and goals for Distribution Automation; define quantitative measures for evaluating results
- ♦ Explore and evaluate natural gas marketing; develop and implement a marketing plan and pricing strategy

### **Goal 3:** **Develop Emergency Preparedness procedures and institute employee training**

- ♦ Participate in disaster preparedness exercises with City and County departments; coordinate overall activities through the City's Crisis Management Center
- ♦ Develop and practice emergency evacuation procedures for BLW campus in the event of a City emergency
- ♦ Develop and maintain Emergency Operations Plan for electric and water services
- ♦ Develop continuity standards to support essential business functions in the event of an emergency that requires working from alternate facilities and/or locations

### **Goal 4:** **Continue to improve customer service and satisfaction**

- ♦ Reevaluate promotion of customer service and satisfaction to all employees through Customer Appreciation Rewards Employees (CARE) program
- ♦ Identify and implement technology improvements to aid customers in their business transactions with the BLW
- ♦ Monitor and track problem areas and issues as identified by customers and citizens; respond in a timely and efficient manner
- ♦ Assess customer satisfaction among all customer classes; identify issues and measure results through customer satisfaction surveys

### **Goal 5:** **Develop a human resource plan to meet business needs in future years**

- ♦ Identify key management positions and the essential skill sets and required experience for those positions
- ♦ Implement career development programs for all management and supervisory personnel
- ♦ Continue to provide training and educational opportunities through on-the-job training and work-study programs for all employees

### **Goal 6:** **Improve and promote the image of the BLW to ensure its recognition as a key member of the community and that it is postured to compete effectively**

- ♦ Actively promote the BLW within its customer service area
- ♦ Ensure proper representation through active participation in professional and civic organizations
- ♦ Develop relationships with key customers, business partners and community organizations
- ♦ Develop roundtable program for key accounts

# GENERAL ADMINISTRATION

## PERFORMANCE MEASUREMENTS

| Measurement                          | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------------------------|----------------|------------------|----------------|
| <b>Meetings Held:</b>                |                |                  |                |
| Board of Lights and Water – Regular  | 12             | 12               | 12             |
| Board of Lights and Water – Special  | 0              | 0                | 2              |
| Board of Lights and Water Committees | 5              | 3                | 5              |
| Resolutions Executed                 | 13             | 7                | 20             |

## GOALS ACCOMPLISHED

- ✓ Successfully completed \$8.7 million in capital projects for electric, water and sewer infrastructure
- ✓ Received the Gold Award for Waste Water Collection System of Excellence from the Georgia Association of Water Professionals (GAWP); received the Gold Award for Water Distribution System of Excellence from GAWP
- ✓ Achieved the highest (Diamond) level of Reliable Public Power Provider (RP3) recognition from the American Public Power Association (APPA)
- ✓ Received the Jeff Cook Safety Award of Excellence from Electric Cities of Georgia
- ✓ Completed Customer Satisfaction surveys for Key Accounts and attained record high levels
- ✓ Replaced/upgraded BLW non-public safety radio system to improve operational communications in the field; other program replacements/upgrades include IVR, Click2Gov, Itron, SunGard public sector and Advanced Threat Detection
- ✓ Won 3 Customer Choice jobs, resulting in \$147,422 in annual revenue
- ✓ Conducted 1,190 online energy audits; issued \$5,145 in Energy Efficiency rebates
- ✓ Achieved \$297,422 in new annual competitive sales to key accounts
- ✓ Maintained yearly professional, technical and safety training standards according to Federal and State requirements
- ✓ Achieved new annual competitive sales in residential multi-family market of \$84,269
- ✓ Actively exploring natural gas marketing to expand our utility offerings to customers



# GENERAL ADMINISTRATION

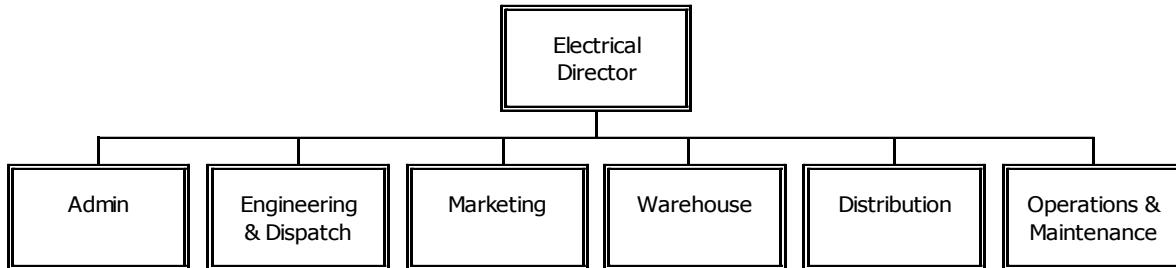
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|----------------|----------------|----------------|------------------|----------------|
| Personal Services   | 210,005        | 200,371        | 277,086        | 278,153          | 288,201        |
| Operating Services  | 186,863        | 118,991        | 153,046        | 202,994          | 203,356        |
| Capital             | 0              | 75,186         | 0              | 0                | 2,500          |
| <b>Total Budget</b> | <b>396,868</b> | <b>394,548</b> | <b>430,132</b> | <b>481,147</b>   | <b>494,057</b> |

## PERSONNEL DETAIL

| Title                           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------------------|----------------|----------------|----------------|------------------|----------------|
| BLW General Manager             | 1              | 1              | 1              | 1                | 1              |
| Executive Assistant             | 1              | 1              | 1              | 1                | 1              |
| Board Chairperson               | 1              | 1              | 1              | 1                | 1              |
| Board Members                   | 6              | 6              | 6              | 6                | 6              |
| <b>Total Budgeted Positions</b> | <b>9</b>       | <b>9</b>       | <b>9</b>       | <b>9</b>         | <b>9</b>       |

# ELECTRICAL



The function of the Administration Division is to oversee the operations of all Electrical Department programs and processes. Included in this division are Safety & Training and Administrative Support and Coordination.

The Engineering Division is responsible for the engineering and design of changes to the distribution system and the planning and design of other facilities such as substations to ensure adequate capacity for future growth. It maintains records for various programs, reliability indices, permit records, easements and customer load records and coordinates all repair, maintenance, emergency and trouble calls. Engineering is also responsible for the daily operation of the SCADA Control Center and improvements to the SCADA system.

The responsibility of the Marketing Division is to increase profitable electrical sales to new and existing customers and to locate new enterprises in the service area while ensuring a high level of customer satisfaction, value and loyalty. It is also responsible for the promotion of energy efficiency and water conservation and education in all market segments. Based on market research, the division develops new programs, services and advertising to capture competitive loads, increase revenues and customer satisfaction, promote energy efficiency and water conservation efforts and coordinates efforts with the Economic Development Division to ensure that all programs and services are focused on the specific needs of the customer.

The Warehouse is responsible for ordering, unloading, receiving, issuing material and inventory control that are required to keep electrical and water operations functioning. It manages the status of items being returned to the Warehouse and determines if they are to be discarded or reused. This division receives all package deliveries and is responsible for notifications of delivery to the respective departments.

The Distribution Division installs, constructs and maintains the overhead and underground electrical distribution system including primary conductors, secondary conductors, transformers, switches, reclosers, capacitors and other devices necessary to provide electrical service to BLW customers. Distribution is responsible for all emergency repairs resulting from power outages.

The Operations and Maintenance Division (O&M) maintains, repairs, tests, installs and calibrates all electrical watt-hour meters and metering transformers. It is responsible for installing, removing and maintaining substation equipment and facilities. This division maintains a periodic meter change-out schedule to ensure accurate billing and also tests, repairs and installs all load management equipment. O&M is also responsible for general services and maintenance of street and area lighting and maintains an evening crew to provide additional services such as disconnects and re-connects. In addition, O&M assists in major outages and other emergency situations.

# ELECTRICAL

## MISSION STATEMENT

To design, construct, operate and maintain an electrical distribution system that will deliver reliable and cost competitive electric energy to customers. To increase profitable sales to new, existing and Customer Choice customers while ensuring a high level of customer satisfaction, value and loyalty.

## GOALS AND ACTIONS

### **Goal 1:** Continue to improve electrical system reliability and overall performance

- ♦ Monitor and report reliability indices on a monthly basis
- ♦ Replace direct buried and other underground primary cable based on age and frequency of repair
- ♦ Complete annual preventative maintenance on 25% of substation equipment
- ♦ Review and maintain necessary material inventories to assure response to customer outages and needs
- ♦ Inspect 10% of pad mounted transformers each year
- ♦ Perform thermography scans at all substations and key customer service locations on an annual basis
- ♦ Continue to plan for the automation of main feeder switches using Viper 6S technology
- ♦ Continue to expand and leverage fiber optic system to facilitate feeder automation
- ♦ Inspect and treat 12% of all wooden distribution poles on an annual basis
- ♦ Prepare SCADA and automated field switches for future FDIR (fault, detection, isolation and restoration)
- ♦ Perform cycle tree trimming on 25% of the overhead distribution system annually

### **Goal 2:** Improve operational efficiency through effective system planning

- ♦ Update first contingency switching plans for all substations and feeders
- ♦ Develop program to implement LED street and security lighting for improved efficiency and lower energy cost
- ♦ Review construction/material specifications with Standards Committee on an as-needed basis
- ♦ Balance loads on feeder phases within acceptable limits and perform system overload and voltage studies

### **Goal 3:** Using market research, identify opportunities to increase sales, develop marketing programs and increase customer satisfaction

- ♦ Conduct localized market research to determine potential revenue available from leasing end-uses to our customers (solar panels, EV chargers, generators, etc.)
- ♦ Develop and implement customer satisfaction surveys for residential, commercial and key accounts
- ♦ Ensure appropriate rate policies and procedures are in place to certify billing accuracy

### **Goal 4:** Develop marketing programs that increase customer profitability and loyalty

- ♦ Continue to develop, implement and monitor conservation/efficiency programs for Marietta Power and Water customers
- ♦ Evaluate service facilities of all key accounts to proactively improve reliability
- ♦ Explore the need to develop revised incentives for heat pumps and water heaters
- ♦ Determine the feasibility of providing incentives for energy efficiency rebates for commercial customers

### **Goal 5:** Enhance branding and image through the promotion of electric end-uses, water conservation and energy efficiency to new and retrofit markets

- ♦ Evaluate advertising needs and establish program to promote marketing efforts; establish branding to incorporate the addition of natural gas marketing
- ♦ Deliver monthly newsletter to commercial and industrial customers



# ELECTRICAL

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| New Customer Work Orders   | 213            | 240              | 220            |
| Lighting Repair Work Orders  | 1,650          | 1,592            | 1,550          |
| Line Clearance (miles)   | 170            | 180              | 165            |
| Trees Removed on System  | 550            | 560              | 516            |
| Meter Site Audits  | 322            | 350              | 350            |
| Transformer Infrared Scanning  | 589            | 550              | 550            |
| System Average Interruption Duration (minutes) - January to December   | 59             | 110              | 70             |
| Vehicular Incidents  | 2              | 0                | 0              |
| Personnel Injuries   | 4              | 0                | 0              |
| Market Penetration of Electric/Dual Fuel Heat Pumps and<br>Electric Water Heating in New Single Family Homes | 12%            | 27%              | 50%            |
| Market Penetration of Electric/Dual Fuel Heat Pumps and<br>Electric Water Heating in New Multi Family Homes  | 77%            | 77%              | 80%            |
| Customer Choice Jobs Competed for and Awarded  | 33%            | 67%              | 100%           |
| Competitive Sales in Residential Market (Kilowatts) - Conversions  | 38             | 17               | 40             |
| Competitive Sales in Commercial Market (New and Existing)  | \$8,103        | \$7,066          | \$75,000       |
| Competitive Sales in Key Account Market  | \$192,017      | \$105,405        | \$125,000      |

## GOALS ACCOMPLISHED

- ✓ Supported efforts in the wake of Hurricane Matthew by providing seven employees and equipment to assist both state and local utility companies in the restoration of power
- ✓ Competed and won various awards at the Annual International Lineman's Rodeo
- ✓ Awarded the Reliable Public Power Provider (RP3) award for 2017; Marietta Power has been an RP3 recipient for seven years and this was the second consecutive time it has achieved the Diamond Level certification
- ✓ Completed inventory audit for the Warehouse
- ✓ Completed 162 miles of tree line clearance and removed 516 trees
- ✓ Completed 100% of duct bank work for Franklin Road SPLOST Phase 2 from Twin Brooks to Franklin Forest
- ✓ Completed 100% of duct bank work for Roswell Road @ Cobb Parkway
- ✓ Installed and energized facilities to serve Atlanta United site on Franklin Gateway
- ✓ Completed replacement of G&W submersible switch with above gear switchgear at Roswell Street and South Avenue
- ✓ Connected 9 SCADA switches to fiber optic network; installed 6 new SCADA switches, awaiting connection
- ✓ Completed quarterly infrared scanning for all substations and key accounts
- ✓ Performed field testing for 300 transformer-related metering installations
- ✓ Replaced 3.5 miles of underground primary cable and one mile of underground secondary cable
- ✓ Performed inspections and repairs for over 200 underground transformers
- ✓ Completed customer satisfaction surveys for residential, commercial and key accounts
- ✓ Continued to monitor billing of Customer Choice, Key Accounts, Outdoor Lighting and contractual customers to ensure billing accuracy
- ✓ Achieved 77% market penetration of electric or dual fuel heat pumps and electric water heating in new multi-family dwellings in FY2016
- ✓ Achieved key account competitive sales of \$192,017 in FY2016



# ELECTRICAL

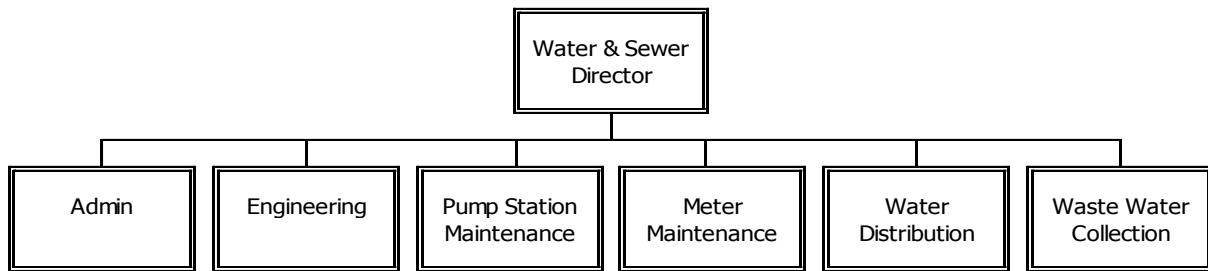
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual     | FY15<br>Actual     | FY16<br>Actual     | FY17<br>Estimate   | FY18<br>Budget     |
|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Personal Services   | 7,499,029          | 7,488,689          | 7,630,551          | 7,873,754          | 8,455,090          |
| Operating Services  | 2,976,773          | 3,078,327          | 3,177,322          | 3,279,611          | 3,049,610          |
| Cost of Goods Sold  | 86,236,553         | 90,904,203         | 90,840,775         | 87,618,390         | 89,024,861         |
| Capital             | 5,621,287          | 5,144,562          | 3,712,268          | 7,153,588          | 4,801,312          |
| <b>Total Budget</b> | <b>102,333,642</b> | <b>106,615,781</b> | <b>105,360,916</b> | <b>105,925,343</b> | <b>105,330,873</b> |

## PERSONNEL DETAIL

| Title                                   | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|----------------|----------------|------------------|----------------|
| Electrical Director                     | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant I              | 1              | 1              | 1              | 1                | 1              |
| Training & Safety Manager               | 1              | 1              | 1              | 1                | 1              |
| Engineering Manager                     | 1              | 1              | 1              | 1                | 1              |
| Electrical Engineer                     | 1              | 1              | 1              | 1                | 1              |
| Supervisor System Design                | 1              | 1              | 1              | 1                | 1              |
| Senior Electrical Designer              | 2              | 2              | 2              | 1                | 1              |
| Electrical Designer                     | 4              | 4              | 4              | 4                | 4              |
| Electrical Engineering Assistant        | 1              | 1              | 1              | 1                | 1              |
| Supervisor Power Control                | 1              | 1              | 1              | 1                | 1              |
| Power Control Tech/Master Control Tech  | 5              | 5              | 5              | 5                | 5              |
| Utility Network Analyst                 | 1              | 0              | 0              | 0                | 0              |
| Marketing Administrator                 | 0              | 0              | 0              | 1                | 1              |
| Marketing Representative                | 0              | 0              | 0              | 1                | 1              |
| Warehouse Manager                       | 1              | 1              | 1              | 1                | 1              |
| Foreperson Warehouse                    | 1              | 1              | 1              | 1                | 1              |
| Material Processor                      | 3              | 3              | 3              | 3                | 3              |
| Operations Manager Distribution         | 1              | 1              | 1              | 1                | 1              |
| Electrical Distribution Coordinator     | 1              | 1              | 1              | 1                | 1              |
| Supervisor Electrical                   | 3              | 3              | 3              | 3                | 3              |
| Foreperson Electrical                   | 8              | 8              | 8              | 8                | 8              |
| Apprentice Line Worker/Line Worker      | 31             | 31             | 31             | 31               | 31             |
| Supervisor Tree Crews                   | 1              | 1              | 1              | 1                | 1              |
| Foreperson Tree Crews                   | 1              | 1              | 1              | 1                | 1              |
| Apprentice Tree Trimmer/Tree Trimmer    | 2              | 2              | 2              | 2                | 2              |
| Operations Manager Substation Metering  | 1              | 1              | 1              | 1                | 1              |
| Utility Locator                         | 2              | 2              | 2              | 2                | 2              |
| Supervisor Meters O&M                   | 1              | 1              | 1              | 1                | 1              |
| Supervisor Substation O&M               | 1              | 1              | 1              | 1                | 1              |
| Apprentice/Electrical/Senior Technician | 9              | 9              | 9              | 9                | 9              |
| Thermography Technician                 | 1              | 1              | 1              | 1                | 1              |
| <b>TOTAL BUDGETED POSITIONS</b>         | <b>88</b>      | <b>87</b>      | <b>87</b>      | <b>88</b>        | <b>88</b>      |

# WATER AND SEWER



The function of the Administration Division is to oversee the operations of the Water and Sewer Department.

The Engineering Division is responsible for the planning and construction of all capital improvements to the distribution and collection systems. Responsibilities include short-term and long-term planning, maintaining compliance with all Federal and State drinking water and clean water regulations and maintaining the Geographic Information System.

The Pump Station Maintenance Division operates and maintains one sewage pump station, three water pump stations and two elevated water storage tanks.

The Meter Maintenance Division's responsibilities include the large meter testing program, water meter replacement program, water meter repairs, water main flushing program and water valve exercise and maintenance program.

The Water Distribution Division is responsible for the operation and maintenance of the BLW's water distribution system. Responsibilities include the maintenance of fire hydrants, various sizes of water mains, control valves and water connections.

The Waste Water Collection Division is responsible for the operation and maintenance of the waste water collection system. This division maintains sanitary sewer mains, manholes and service lines.

# WATER AND SEWER

## MISSION STATEMENT

To provide our customers with high quality water distribution, waste water collection and water resource management services while maintaining fiscal responsibility.

## GOALS AND ACTIONS

### Goal 1: Maximize water revenues through the reduction of real and apparent water losses

- ♦ Continue yearly replacement program of 10% of small meters and GPS locations
- ♦ Test and calibrate all large meters on a yearly basis
- ♦ Replace chambers in 20% of medium sized meters each year
- ♦ Perform water pipe leak detection surveys on 3% of the distribution system each year
- ♦ Maintain an Infrastructure Leakage Index (ILI) of less than 2.0 and a distribution water loss of less than 10%



### Goal 2: Maintain drinking water quality standards as they relate to water distribution systems

- ♦ Ensure regulatory compliance of the estimated 1,391 medium and high hazard backflow locations by requiring inspection records on all locations
- ♦ Perform uni-directional flushing of 10% of the distribution system on a yearly basis
- ♦ Administer water quality sampling and Disinfection By-products Program (DBP) as required by the EPD
- ♦ Clean and inspect Sugar Hill and Redwood elevated storage tanks every three years
- ♦ Install residential backflow devices in conjunction with new residential meter installations
- ♦ Prepare and provide access to Annual Consumer Confidence report to all customers
- ♦ Review Vulnerability Assessment recommendations and Emergency Response Plan

### Goal 3: Eliminate sanitary sewer overflows

- ♦ Inspect 20% of the collection system large diameter pipes; inspect 5% of the small diameter pipes via Closed Circuit TV (CCTV) on an annual basis
- ♦ Clean 35% of the collection system each year which includes priority cleaning of 103,000 feet
- ♦ Inspect all sanitary sewer exposed stream crossings on an annual basis
- ♦ Install permanent sewage flow meters at key locations to monitor the impact of redevelopment
- ♦ Inspect 40% and clear 20% of sanitary sewer easements annually
- ♦ Apply chemical treatment for root control to 1% of the collection system each year
- ♦ Inspect all businesses requiring grease control devices to ensure program compliance

### Goal 4: Improve system reliability with infrastructure improvements

- ♦ Replace 1% of water transmission lines on a yearly basis, including redevelopment and road improvement projects
- ♦ Replace .5% of water distribution lines on a yearly basis to improve water quality and system reliability
- ♦ Complete upgrades and major rehabilitation to the Campbell Hill, Sugar Hill and Redwood water pump stations on a rotating basis each year
- ♦ Complete upgrades and major pump rehabilitation to the Benson waste water pump station on an annual basis
- ♦ Rehabilitate or replace sewer manholes as recommended by Inflow/Infiltration studies and sewer system model
- ♦ Inspect, exercise and repair 5% of valves in the distribution system on a yearly basis
- ♦ Rehabilitate sewer lines as recommended by Inflow/Infiltration studies and collection system model
- ♦ Develop and fund program to install sanitary sewers in areas presently served by septic tanks
- ♦ Inspect 20% of large diameter water pipes in the distribution system
- ♦ Complete temporary flow monitoring, Inflow/Infiltration source detection and Sewer System Evaluation Surveys for all basins

### Goal 5: Improve customer service through technology and other program advancements

- ♦ Support IT department in the implementation of E-plan process; this allows developers to submit plans in a more efficient manner, receive comments, make revisions and receive approval online

# WATER AND SEWER

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| Distribution Water Loss: Goal is 11.7%                             | 11.2%          | <10.0%           | <10.0%         |
| Water Distribution Failures: Goal is 35.4 per 100 miles of pipe    | 45.2           | <35.4            | <35.4          |
| Waste Water Collection Failures: Goal is 7.2 per 100 miles of pipe | 17.1           | <7.2             | <7.2           |
| Technical Complaints: Goal is 6.9 per 1,000 accounts               | 23.2           | <6.9             | <6.9           |
| Sanitary Sewer Overflows (SSO): Goal is 7.3 per 100 miles of pipe  | 3.3            | <7.3             | <7.3           |
| Training Hours per employee: Goal is 20 hours                      | 46             | >20              | >20            |

## GOALS ACCOMPLISHED

- ✓ Replaced 10% of small meters and GPS locations
- ✓ Replaced chambers in 20% of medium sized meters
- ✓ Tested and calibrated all large meters
- ✓ Performed water pipe leak detection surveys on 3% of the distribution system
- ✓ Ensured compliance of high and medium hazard backflow locations through inspection at various sites
- ✓ Reviewed Vulnerability Assessment recommendations and Emergency Response Plan
- ✓ Administered Disinfection Byproducts Program (DBP) as required by the EPD
- ✓ Completed uni-directional flush of 10% of the distribution system
- ✓ Administered water quality sampling as required by the EPD
- ✓ Prepared and distributed Consumer Confidence report to all customers
- ✓ Installed residential backflow devices in conjunction with new residential meter installations
- ✓ Cleaned approximately 35% of the collection system
- ✓ Inspected businesses requiring grease control devices to ensure program compliance
- ✓ Inspected exposed sanitary sewer stream crossings
- ✓ Completed Closed Circuit TV (CCTV) inspection of 5% of the collection system small diameter pipes
- ✓ Inspected 20% of the collection system large diameter pipes
- ✓ Inspected 40% and cleared 20% of sanitary sewer easements
- ✓ Applied chemical treatment for root control to 1% of the collection system
- ✓ Replaced 1% of water transmission lines to improve system reliability
- ✓ Replaced .5% of water distribution lines to improve water quality and system reliability
- ✓ Inspected, exercised and repaired 5% of the valves in the distribution system
- ✓ Inspected 20% of the distribution system large diameter pipes
- ✓ Completed upgrades and major rehabilitation to water pump stations on a rotating basis as needed each year
- ✓ Rehabilitated .5% of waste water collection lines to improve system reliability



# WATER AND SEWER

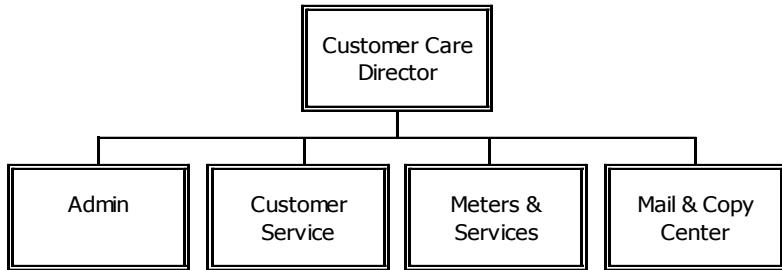
## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual    | FY15<br>Actual    | FY16<br>Actual    | FY17<br>Estimate  | FY18<br>Budget    |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personal Services   | 2,845,285         | 2,913,536         | 3,238,242         | 3,020,234         | 3,283,666         |
| Operating Services  | 2,070,728         | 984,889           | 1,140,822         | 1,105,755         | 1,184,319         |
| Cost of Goods Sold  | 16,035,724        | 16,983,905        | 17,129,645        | 17,805,308        | 18,075,127        |
| Capital             | 3,174,188         | 3,239,859         | 6,903,724         | 3,527,179         | 7,650,150         |
| <b>Total Budget</b> | <b>24,125,925</b> | <b>24,122,189</b> | <b>28,412,433</b> | <b>25,458,476</b> | <b>30,193,262</b> |

## PERSONNEL DETAIL

| Title                                  | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|----------------|----------------|------------------|----------------|
| Director of Water & Sewer              | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II            | 1              | 1              | 1              | 1                | 1              |
| Operations Manager Water & Sewer       | 1              | 1              | 1              | 1                | 1              |
| Environmental Compliance Coordinator   | 1              | 1              | 1              | 1                | 1              |
| Projects Planner                       | 1              | 1              | 1              | 1                | 1              |
| Inspector Water & Sewer                | 1              | 1              | 1              | 1                | 1              |
| Dispatcher                             | 1              | 1              | 1              | 1                | 1              |
| Engineering Manager                    | 1              | 1              | 1              | 1                | 1              |
| Utility Services Administrator         | 0              | 0              | 0              | 1                | 1              |
| Inspector Water & Sewer Engineering    | 2              | 2              | 2              | 2                | 2              |
| GIS Coordinator                        | 1              | 1              | 1              | 1                | 1              |
| Project Manager                        | 1              | 1              | 1              | 0                | 0              |
| Civil Engineering Assistant            | 1              | 1              | 0              | 0                | 0              |
| Foreperson W&S Pump Station            | 1              | 1              | 1              | 1                | 1              |
| Pump Station Mechanic                  | 1              | 1              | 1              | 1                | 1              |
| Supervisor Meter Maintenance           | 1              | 1              | 1              | 1                | 1              |
| Apprentice/System Operator I/II Meters | 4              | 4              | 4              | 4                | 4              |
| Water Meter Service Worker             | 2              | 2              | 2              | 2                | 2              |
| Supervisor Distribution Water          | 1              | 1              | 1              | 1                | 1              |
| Foreperson Distribution Water          | 2              | 2              | 2              | 2                | 2              |
| Apprentice/System Operator I/II Water  | 4              | 4              | 4              | 4                | 4              |
| Senior Utility Locator                 | 1              | 1              | 1              | 1                | 1              |
| Utility Locator                        | 1              | 1              | 1              | 1                | 1              |
| Supervisor Sewer                       | 1              | 1              | 1              | 1                | 1              |
| Foreperson Sewer                       | 3              | 3              | 3              | 3                | 3              |
| Apprentice/System Operator I/II Sewer  | 9              | 9              | 9              | 9                | 9              |
| <b>Total Budgeted Positions</b>        | <b>44</b>      | <b>44</b>      | <b>43</b>      | <b>43</b>        | <b>43</b>      |

# CUSTOMER CARE



Customer Care Administration oversees and directs the operations of Customer Service, Meters and Services, and the Mail and Copy Center.

The Customer Service Division is responsible for establishing new accounts, billing all accounts, processing payments, collecting for non-payment, terminating accounts and assisting customers with inquiries concerning meter reading and billing questions. This division assists both residential and commercial customers in energy management and water consumption monitoring. It also bills the sanitation charges for customers that live inside the city limits.

The Meters and Services division is responsible for reading electric and water meters and performing service orders for connection and disconnection per customer request. While collecting meter data, this division investigates meter tampering, power diversion, damaged and inoperative electric and water meters, and monitors demand meter fluctuations. In addition, it completes meter re-read requests and assists the Mail and Copy Center in preparing utility billing for mailing.

The Mail and Copy Center coordinates the City's mail by picking up and delivering mail to the U.S. Postal Service and by distributing mail throughout all City/BLW buildings. Other responsibilities include the preparation of utility bills, tax bills and other correspondence for mailing. Additionally, this division duplicates, binds and distributes documents for all departments as needed and is responsible for all the copier leases throughout City facilities.

# CUSTOMER CARE

## MISSION STATEMENT

To improve customer satisfaction by delivering the highest level of customer service while anticipating our customers' needs.

## GOALS AND ACTIONS

### **Goal 1:** **Maximize efficiency of operations to reduce overall operating costs**

- ♦ Review copier contracts and evaluate current equipment and associated costs
- ♦ Perform cost of service study for service charges and fees to ensure all costs are being considered
- ♦ Manually read 1,500 electric meters per year and inspect meter boxes
- ♦ Maintain monthly outbound phone report to track number of calls completed based on the number of accounts on the delinquency call-out list
- ♦ Evaluate replacement of the utility bill insertion equipment
- ♦ Utilize 100W water meter ERT data for customers and customer service
- ♦ Manage vendor contracts to ensure maintenance of a professional campus for the BLW Administrative facility
- ♦ Maintain meter reading accuracy of 99%; continue meter testing program for residential meters to ensure accuracy
- ♦ Maintain bad debt of .50% of revenues
- ♦ Maintain report tracking payment arrangements
- ♦ Review Meter Data Management Solutions
- ♦ Maintain average call wait-time of 4.5 minutes or less

### **Goal 2:** **Continue to expand and streamline opportunities for customers to conduct business with the BLW on the internet and through the use of new technologies**

- ♦ Continue to utilize data logger to assist customers who may have a water leak
- ♦ Evaluate Real Time Pricing (RTP) and Smart Metering modules from SunGard
- ♦ Evaluate mobile applications for utility bill payments
- ♦ Continue to increase strength of communications for Tantalus meter reading system
- ♦ Research and implement mobile application for service order completion in the field
- ♦ Implement online application process for residential customers
- ♦ Evaluate "live chat" technology and requirements

### **Goal 3:** **Develop rate administration procedures to ensure accuracy of customer utility bills**

- ♦ Review all demand meter changes on a monthly basis to confirm correct multiplier is being applied
- ♦ Conduct rate calculations in the event of a rate change and/or purchased power adjustment
- ♦ Conduct semi-annual rate calculations to verify billing accuracy

### **Goal 4:** **Support and provide training for employees to stay abreast of industry standards, current events and services offered**

- ♦ Continue to build and utilize portfolio of Business Intelligence (Cognos) reports to improve Customer Care operation
- ♦ Provide yearly training sessions for Customer Service staff focusing on providing quality customer care and personal/professional development
- ♦ Continue monthly safety meeting program for meter reading, collections and service personnel to ensure safety knowledge of meter bases
- ♦ Implement Customer Care training program for third level participation
- ♦ Cross-train all meter reading staff
- ♦ Document Itron meter reading functions and processes
- ♦ Document all Customer Service/Billing processes, procedures and system modifications and their functionalities
- ♦ Document all Customer Care processes and standard operating procedures

### **Goal 5:** **Provide analytical data and business operational support for internal departments and external organizations**

- ♦ Develop Business Intelligence (Cognos) Excel-based solutions for business requirements
- ♦ Provide support to the Tantalus project; complete documentation for programs, functionality and processes
- ♦ Coordinate and compile data for annual BLW budget and Strategic Plan
- ♦ Administer and maintain meter data collection system (MV-90 xi) and analyze interval load data for key accounts; provide data to Marketing division to be utilized in the development of marketing proposals

# CUSTOMER CARE

## PERFORMANCE MEASUREMENTS

| Measurement                                   | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---|----------------|------------------|----------------|
| Number of Customer Phone Calls                | 118,648        | 127,050          | 125,000        |
| Number of Meter Readings                      | 792,000        | 790,000          | 790,000        |
| Annual Meter Reading Hours                    | 1,632          | 2,400            | 2,400          |
| Number of Utility Cut-Offs                    | 12,861         | 13,000           | 13,000         |
| Uncollectible Receivables as % of Revenue \$  | 0.20%          | 0.35%            | 0.35%          |
| Average Wait Time per Customer Call (Min:Sec) | 2:46           | 3:82             | 3:00           |

## GOALS ACCOMPLISHED

- ✓ Documented year-end processes for utility billing
- ✓ Completed Tantalus meter changeout program
- ✓ Tested billing system upgrade to ensure functionality
- ✓ Attained new record for Gas South revenues



# CUSTOMER CARE

## EXPENDITURE SUMMARY

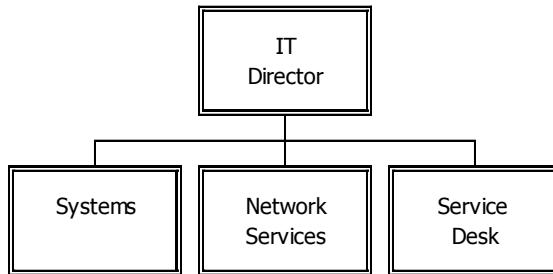
| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 2,413,499        | 2,242,577        | 2,283,659        | 2,161,888        | 2,400,967        |
| Operating Services  | 1,256,538        | 1,305,688        | 1,317,817        | 1,355,098        | 1,385,421        |
| Capital             | 315,516          | 2,024,755        | 34,637           | 72,612           | 221,568          |
| <b>Total Budget</b> | <b>3,985,553</b> | <b>5,573,020</b> | <b>3,636,113</b> | <b>3,589,598</b> | <b>4,007,956</b> |

## PERSONNEL DETAIL

| Title                                    | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|----------------|----------------|------------------|----------------|
| Director of Customer Care                | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II              | 1              | 1              | 1              | 1                | 1              |
| Customer Care Analyst                    | 0              | 0              | 2              | 2                | 2              |
| Principal Utility Analyst                | 0              | 2              | 0              | 0                | 0              |
| Customer Service Manager                 | 1              | 1              | 1              | 1                | 1              |
| Customer Service Supervisor              | 2              | 2              | 2              | 2                | 2              |
| Customer Service Representative I/II/III | 15             | 15             | 15             | 15               | 15             |
| Final Billing Representative             | 1              | 1              | 1              | 1                | 1              |
| Customer Service Data Specialist         | 1              | 1              | 1              | 1                | 1              |
| Cashier                                  | 3              | 3              | 3              | 3                | 3              |
| Switch Board Clerk                       | 1              | 1              | 1              | 1                | 1              |
| Meters & Services Manager                | 1              | 1              | 1              | 1                | 1              |
| Foreperson Meters and Services           | 1              | 1              | 1              | 1                | 1              |
| Lead Meter Reader                        | 1              | 1              | 1              | 1                | 1              |
| Meter Reading Specialist                 | 3              | 3              | 2              | 2                | 2              |
| Senior Collections Representative        | 1              | 1              | 0              | 0                | 0              |
| Collections Representative               | 2              | 2              | 2              | 2                | 2              |
| Meter Service Worker                     | 2              | 2              | 2              | 2                | 2              |
| AMR Field Technician                     | 2              | 2              | 2              | 2                | 2              |
| Supervisor Mail and Copy Center          | 1              | 1              | 1              | 1                | 1              |
| Mail Clerk                               | 1              | 1              | 1              | 1                | 1              |
| <b>Total Budgeted Positions</b>          | <b>41</b>      | <b>43</b>      | <b>41</b>      | <b>41</b>        | <b>41</b>      |



# INFORMATION TECHNOLOGY



The Information Technology (IT) Department is a support function that supplies all City departments with computer-related service and information. All departments and divisions in the City depend on the IT function for information storage, manipulation, processing and analysis. The objectives of the department are to provide fast, efficient methods of electronic data processing and to train, suggest solutions and provide new programs and technology for information analysis.

The Systems Division has two primary goals: to combine independent but interrelated division processes into a unifying whole and to minimize organizational costs through efficient automation. This division's responsibilities include supporting and implementing all business applications, delivering Mapping (GIS) services and providing all web development for City/BLW employees and the citizens of Marietta.

The Network Services Division is responsible for the technical support function of IT. This division is responsible for Enterprise server support, Voice and Data networking and supervision of the City's computing infrastructure. It also manages emergency and non-emergency communications devices and oversees the Crisis Management Center.

The Service Desk Division is a broad-based and user-centered division which provides a single point of contact for all IT requirements. This division monitors and owns all incidents and manages user questions, and provides the communications channel between IT and the enterprise organization. Some of the services provided include, but are not limited to, incident management, problem management, configuration management, equipment management, release management and audio-visual and mobility needs.

# INFORMATION TECHNOLOGY

## MISSION STATEMENT

To provide the computing infrastructure and applications required to support the business processes of the City of Marietta and Board of Lights and Water (BLW). To develop and maintain a Geographic Information System; to provide web services to City/BLW personnel and citizens of Marietta.

## GOALS AND ACTIONS

**Goal 1:** **Identify areas where technology, automation and mobility can streamline and improve City business processes**

- ♦ Implement online payments for Occupational License and Permitting
- ♦ Explore the implementation of a messaging platform for the City/BLW
- ♦ Provide public Wi-Fi to citizens and visitors of Marietta
- ♦ Migrate Windows Client machines to Windows 10
- ♦ Streamline the plan review process
- ♦ Migrate mobile metering employees to a tablet format

**Goal 2:** **Provide effective IT project management and oversight**

- ♦ Ensure that IT projects are completed within budget goals and timeframes set for completion and that they achieve the projected outcomes
- ♦ Focus on providing excellent customer service
- ♦ Establish a project governance structure
- ♦ Implement a project portfolio solution for the enterprise
- ♦ Continue focus on vendor management to ensure low cost and high quality products and services

**Goal 3:** **Secure and manage information as an asset**

- ♦ Upgrade City access control system
- ♦ Identify and classify critical City data; maintain robust back-up technology and processes

**Goal 4:** **Provide efficient, consolidated and reliable infrastructure and services**

- ♦ Upgrade generator and Uninterruptible Power Supply (UPS) at Fort Hill tower site
- ♦ Upgrade AS/400 hardware
- ♦ Upgrade desktop infrastructure to 1GB connectivity
- ♦ Implement 10GB core network
- ♦ Upgrade all public safety radios to 800 MHz phase 2 compliant devices
- ♦ Replace desktop VOIP phones
- ♦ Implement Failure/Detection/Isolation/Recovery (FDIR) technology in the Electrical department

**Goal 5:** **Recruit and maintain proficient technology professionals**

- ♦ Ensure that staff is fully trained on Windows 10
- ♦ Provide staff training on Windows Server 2014
- ♦ Implement portions of Information Technology Infrastructure Library (ITIL) applicable to our environment

# INFORMATION TECHNOLOGY

## PERFORMANCE MEASUREMENTS

| Measurement  | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--|----------------|------------------|----------------|
| Standard PCs Supported   | 510            | 520              | 520            |
| Laptop PCs Supported   | 202            | 205              | 205            |
| AS/400 Servers Supported   | 2              | 2                | 2              |
| Virtualized Servers  | 74             | 80               | 80             |
| Physical Servers (Non-virtualized)                                     | 12             | 12               | 13             |
| Physical Servers Supporting the Virtualization Infrastructure          | 10             | 10               | 10             |
| Network Appliances Supported   | 11             | 12               | 12             |
| Remote Access (RAS) enabled users                                      | 185            | 185              | 185            |
| SAN Storage Capacity   | 100            | 120              | 120            |
| Mobile (PDA) Devices Supported   | 90             | 100              | 100            |
| Business Applications  | 55             | 70               | 75             |
| HelpDesk Ticket Volume   | 7,300          | 7,500            | 7,500          |
| IT Project/Task Volume   | 521            | 550              | 550            |
| gemNet Applications  | 30             | 30               | 35             |
| Print Requests   | 320            | 300              | 325            |
| GIS/Web Mapping Applications   | 10             | 12               | 15             |
| Address Issues   | 795            | 825              | 850            |
| GIS Project/Task Volume  | 415            | 425              | 450            |
| New Plats  | 25             | 12               | 10             |
| Parcel Work  | 190            | 175              | 175            |
| Web Page Update Requests   | 800            | 700              | 700            |
| Two-Way Radios Supported (VHF/UHF/800 MHz)                             | 1,084          | 1,098            | 1,100          |
| Base Stations/Repeaters Supported (VHF/UHF)                            | 28             | 28               | 28             |
| VHF to 800 MHz portable cross-band repeaters supported                 | 5              | 5                | 5              |
| ACU-1000 Interoperability Systems Supported (Crisis Management Center) | 2              | 2                | 2              |
| Emergency Alert and Public Address Systems Supported                   | 6              | 6                | 6              |
| FCC Licenses maintained for City/BLW operations                        | 18             | 18               | 18             |

## GOALS ACCOMPLISHED

- ✓ Upgraded SunGard Public Sector application system to major version 9.1.16.2
- ✓ Rolled out 100 new Windows 7 computers
- ✓ Upgraded Crisis application to address mobile devices
- ✓ Managed 104 virtual servers
- ✓ Updated City orthophotography to photographs from 2015
- ✓ Upgraded iTron technology
- ✓ Replaced and upgraded BLW non-public safety radio system
- ✓ Upgraded Click2Gov to a responsive design for utility customers
- ✓ Installed and implemented body cameras at the Police Department
- ✓ Replaced the network core technology
- ✓ Implemented FireEye for advanced threat detection
- ✓ Expanded Automatic Vehicle Location (AVL) for operational departments
- ✓ Through a partnership with CivicPlus, developed a new website for the City which went live in early 2017; the new site is platform independent which means it can be accessed from any device
- ✓ Migrated to Microsoft Office 365 which will provide increased storage capacity, file sharing capabilities, "anywhere" availability for office productivity, incremental upgrades to office applications and the ability to eventually tie Skype for Business into our phone system



# INFORMATION TECHNOLOGY

## EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 1,787,294        | 1,913,385        | 1,987,755        | 2,006,348        | 2,149,054        |
| Operating Services  | 2,705,943        | 2,464,425        | 2,589,274        | 2,926,181        | 2,976,297        |
| Capital             | 726,687          | 523,577          | 710,876          | 749,707          | 591,700          |
| <b>Total Budget</b> | <b>5,219,924</b> | <b>4,901,387</b> | <b>5,287,905</b> | <b>5,682,236</b> | <b>5,717,051</b> |

## PERSONNEL DETAIL

| Title                             | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|-----------------------------------|----------------|----------------|----------------|------------------|----------------|
| Director of IT                    | 1              | 1              | 1              | 1                | 1              |
| Administrative Assistant II       | 1              | 1              | 1              | 1                | 1              |
| Deputy Director / Project Manager | 1              | 1              | 1              | 1                | 1              |
| Systems Manager                   | 1              | 1              | 1              | 1                | 1              |
| Senior Programmer Analyst II      | 0              | 1              | 1              | 1                | 1              |
| Systems Administrator             | 1              | 1              | 1              | 1                | 1              |
| Systems Analyst                   | 1              | 1              | 1              | 1                | 2              |
| Systems Developer                 | 1              | 1              | 1              | 1                | 1              |
| GIS Analyst                       | 2              | 2              | 2              | 2                | 2              |
| Senior Business Analyst           | 1              | 1              | 1              | 1                | 0              |
| Network Services Manager          | 1              | 1              | 1              | 1                | 1              |
| Network Administrator             | 1              | 1              | 1              | 1                | 1              |
| Server Administrator              | 1              | 1              | 1              | 1                | 1              |
| Communications / Tech Analyst     | 1              | 1              | 1              | 1                | 1              |
| Network Analyst                   | 1              | 2              | 1              | 1                | 1              |
| Network Security Engineer         | 0              | 0              | 1              | 1                | 1              |
| Radio Systems Analyst             | 1              | 1              | 1              | 1                | 1              |
| Security Administrator            | 1              | 1              | 1              | 1                | 1              |
| Service Desk Manager              | 0              | 0              | 0              | 0                | 1              |
| Technology Specialist             | 1              | 1              | 1              | 1                | 1              |
| PC Specialist                     | 1              | 1              | 1              | 1                | 1              |
| PC Technician                     | 1              | 1              | 1              | 1                | 1              |
| <b>Total Budgeted Positions</b>   | <b>20</b>      | <b>22</b>      | <b>22</b>      | <b>22</b>        | <b>23</b>      |

## NON-DEPARTMENTAL

BLW Non-departmental includes funds for expenditures that benefit more than one department. The budget for the items listed herein is not readily allocated to the recipient department. Actual expenditures, along with the budgeted amount at year-end, are reclassified for preparation of the year-end financial statements.

### EXPENDITURE SUMMARY

| Category                            | FY14<br>Actual    | FY15<br>Actual    | FY16<br>Actual    | FY17<br>Estimate  | FY18<br>Budget    |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Personal Services                   | 121,358           | 512,387           | 114,292           | 700,000           | 852,526           |
| Miscellaneous Operating Services    | 528,437           | 573,412           | 612,656           | 631,343           | 685,027           |
| Utilities-City Hall                 | 113,019           | 124,750           | 133,146           | 132,560           | 135,000           |
| Utilities-Lights/Signals            | 1,414,640         | 1,446,610         | 1,293,952         | 1,219,669         | 1,300,000         |
| Utilities-General Fund              | 672,552           | 674,392           | 707,911           | 759,852           | 750,000           |
| Utilities-BLW Building              | 87,101            | 88,517            | 91,960            | 91,863            | 93,000            |
| Designated Contingency              | 0                 | 0                 | 0                 | 0                 | 198,843           |
| Operating Transfer to General Fund  | 11,499,999        | 11,000,000        | 11,000,000        | 11,000,000        | 12,000,000        |
| Indirect Cost Transfer to Gen. Fund | 2,650,073         | 2,754,210         | 2,845,854         | 2,845,854         | 2,845,854         |
| Transfer to Pension Fund            | 133,658           | 155,413           | 98,599            | 459,060           | 142,850           |
| Transfer to Other Funds             | 4,181,461         | 12,500            | 0                 | 0                 | 0                 |
| Transfer to BLW Trust Fund          | 0                 | 4,140,882         | 0                 | 0                 | 0                 |
| Transfer to Self-Insurance Fund     | 885,010           | 883,869           | 1,004,638         | 853,830           | 876,794           |
| Transfer to Vogtle Trust            | 1,235,076         | 1,235,076         | 1,235,076         | 1,235,076         | 1,235,076         |
| Miscellaneous Expenses              | 631,649           | 513,464           | 415,497           | 495,571           | 495,000           |
| Depreciation                        | 6,700,640         | 7,099,247         | 7,276,993         | 7,281,969         | 0                 |
| <b>Total Budget</b>                 | <b>30,854,673</b> | <b>31,214,729</b> | <b>26,830,574</b> | <b>27,706,647</b> | <b>21,609,970</b> |

Note: Depreciation is not a budgeted item because capital expenditures are budgeted instead.

## **ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the public on a continuing basis are financed or recovered primarily through user charges. The Board of Lights and Water (BLW) Enterprise Fund operations are detailed separately in the previous section. This section details the following:

- Golf Course Fund
- Conference Center Fund
- Conference Center Reserve Fund

## **INTERNAL SERVICE FUNDS**

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis. This section details the following:

- Self-Insurance Fund
- Fleet Maintenance Fund

## GOLF COURSE FUND

The 125 acre City Club Golf Course accommodates approximately 35,000 annual rounds of golf. All greens, tees and bunkers follow USGA standards. Classic Golf Management, Inc. manages the golf course and its facilities and employs all personnel who work at the property. However, City Finance Department personnel are responsible for purchasing and payment of invoices for the operation. The Parks & Recreation Director plays an integral part in the operations of the enterprise fund and is the liaison between the management company and City officials.

### EXPENDITURE SUMMARY

| Category                        | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| Principal and Interest Payments | 839,552          | 803,301          | 10,290           | 0                | 0                |
| Operating Services              | 1,433,348        | 1,435,933        | 1,402,857        | 1,545,736        | 1,577,800        |
| Capital                         | 25,033           | 32,028           | 0                | 103,892          | 142,800          |
| <b>Total Budget</b>             | <b>2,297,933</b> | <b>2,271,262</b> | <b>1,413,147</b> | <b>1,649,628</b> | <b>1,720,600</b> |



A busy Monday at City Club Golf Course

# GOLF COURSE FUND

## MISSION STATEMENT

To provide a quality golf experience and service befitting an upscale daily fee and resort facility while maintaining guest safety and environmental stewardship.

## GOALS AND ACTIONS

### **Goal 1:** Continue to improve facility aesthetics and level of service commensurate with a multi-star resort

- ♦ Renovate/redesign the starter stand and add a tee time monitor
- ♦ Upgrade and replace decorative items throughout the clubhouse

### **Goal 2:** Increase golf course profitability through tee sheet management, effective marketing, improved golf outing management and increased food and beverage/banquet events

- ♦ Continue to fill unsold tee times through email marketing and other internet marketing tools
- ♦ Create partnership between Suntrust Park and the Atlanta Braves to increase exposure
- ♦ Target larger, more profitable outings and include package options such as hotel accommodations, golf clinics, tee gifts and meal options
- ♦ Market and advertise Range Plan, Regular, Senior and Junior 10-play packages through our website, email blasts, GPS ads, etc.
- ♦ Market the grill and conference room to potential guests, outings and corporate meetings

### **Goal 3:** Upgrade golf operations through enhanced playing conditions and updated equipment

- ♦ Replace driving range netting as needed
- ♦ Add covered scoreboard outside the golf shop to enhance tournament experience
- ♦ Add new bag racks on the driving range
- ♦ Install and maintain landscaping for improved safety, playability and appearance
- ♦ Improve infrastructures as needed: cart path repair, irrigation and utilities
- ♦ Replace and add signage to help players throughout their round
- ♦ Improve the practice facility and the construction of target greens and miscellaneous targets

### **Goal 4:** Upgrade the Food and Beverage operation; increase banquet revenue

- ♦ Place ads on the GPS units at strategic places throughout the course to promote sales in the grill and at the beverage cart; promote rental of the clubhouse and conference room
- ♦ Focus on providing superior service at all “touch points” such as inside The Grill, on the beverage cart and at the portable grill on the ninth green
- ♦ Continue to refine the comprehensive catering and outing guide to promote banquets and private functions at City Club
- ♦ Provide superior products at competitive prices; continually re-evaluate purchasing methods to ensure food costs and quality are maximized

### **Goal 5:** Increase level of customer service through training and team-building events

- ♦ Build a team of energetic, motivated individuals that will represent City Club in a positive manner
- ♦ Provide customer service training and constructive feedback to ensure the staff is clear on procedures and expectations
- ♦ Conduct employee events to enable the staff to work with other departments toward a common goal



# GOLF COURSE FUND

## PERFORMANCE MEASUREMENTS

| Measurement                        | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|------------------------------------|----------------|------------------|----------------|
| Adjusted number of rounds          | 31,174         | 34,341           | 34,924         |
| Income - Golf                      | \$1,212,748    | \$1,299,662      | \$1,471,800    |
| Income - Pro Shop/Room rental      | \$15,044       | \$13,235         | \$15,000       |
| Income - Food and Beverage         | \$226,707      | \$230,154        | \$233,800      |
| Income - Total Revenue             | \$1,454,499    | \$1,543,051      | \$1,720,600    |
| Income per round                   | \$46.66        | \$44.93          | \$49.27        |
| Food and Beverage Income per Round | \$7.27         | \$6.70           | \$6.69         |
| Expenses                           | \$1,169,281    | \$1,210,082      | \$1,352,779    |
| Profit Margin                      | 19.61%         | 21.58%           | 21.38%         |

## GOALS ACCOMPLISHED

- ✓ Repaired netting on the driving range and added an additional section to prevent range balls from reaching the first fairway
- ✓ Replaced range picker with a larger, more efficient model
- ✓ Purchased Toro Groundsmaster 4500D mowing unit
- ✓ Remodeled restrooms in main clubhouse and replaced tile in restrooms on the lower level
- ✓ Replaced railroad ties with stone-faced blocks near the first tee and on the parking lot side of the clubhouse
- ✓ Repainted clubhouse foyer to update the color scheme
- ✓ Resealed and lined parking lot and frontage to the street



## CONFERENCE CENTER FUND

The Conference Center Fund accounts for the operation of the Hilton Atlanta/Marietta Hotel and Conference Center. Revenue is derived from rental income received from the hotel's management company as well as the hotel/motel taxes collected by the City for the operation of the conference center.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Operating Services  | 1,607,244        | 1,558,915        | 1,610,435        | 1,748,812        | 2,764,400        |
| <b>Total Budget</b> | <b>1,607,244</b> | <b>1,558,915</b> | <b>1,610,435</b> | <b>1,748,812</b> | <b>2,764,400</b> |

## CONFERENCE CENTER RESERVE FUND

The revenue for the Conference Center that is derived from hotel/motel taxes collected by the City is capped at \$900,000 per agreement. The excess funds are deposited in a reserve fund for later appropriation.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services  | 0              | 0              | 0              | 0                | 151,188        |
| <b>Total Budget</b> | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>         | <b>151,188</b> |

## SELF-INSURANCE FUND

The Self-Insurance Fund accounts for the activity relating to health insurance, workers' compensation, and property and casualty claims. This fund receives contributions from the City as well as from the employees for fringe benefits. A third party insurance company administers the health benefit plan. The proposed rates of contribution to this fund over the years have allowed it to maintain a self-insured status for benefit payments with a cash reserve over projected expenditures. Although the City is self-insured for workers' compensation claims, a third-party administrator manages the plan. In addition, the City purchases supplemental insurance to cover claims in excess of \$300,000. The City is self-insured for some types of property/casualty claims and purchases supplemental coverage for others.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 13,657,719     | 14,060,900     | 14,084,969     | 14,824,487       | 15,569,204     |

## FLEET MAINTENANCE FUND

Fleet Maintenance maintains over 600 pieces of fleet equipment and provides the City/BLW with an economical, safe and available fleet so that the operating departments can provide services to the citizens and customers of the City/BLW. The Fleet Maintenance Division operates a centralized fuel facility that complies with federal underground fuel storage tank requirements. The division has a contract with NAPA to provide an on-site parts supply warehouse.

### EXPENDITURE SUMMARY

| Category            | FY14<br>Actual   | FY15<br>Actual   | FY16<br>Actual   | FY17<br>Estimate | FY18<br>Budget   |
|---------------------|------------------|------------------|------------------|------------------|------------------|
| Personal Services   | 733,376          | 850,549          | 808,442          | 763,057          | 947,060          |
| Operating Services  | 2,652,577        | 2,718,791        | 2,517,665        | 2,495,619        | 2,643,403        |
| Capital             | 0                | 35,800           | 0                | 12,552           | 46,000           |
| <b>Total Budget</b> | <b>3,385,953</b> | <b>3,605,140</b> | <b>3,326,107</b> | <b>3,271,228</b> | <b>3,636,463</b> |

### PERSONNEL DETAIL

| Title                           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|---------------------------------|----------------|----------------|----------------|------------------|----------------|
| Supervisor Fleet Maintenance    | 1              | 1              | 1              | 1                | 1              |
| Foreperson I/II/III             | 2              | 2              | 2              | 1                | 1              |
| Mechanic I/II/III               | 7              | 7              | 8              | 9                | 9              |
| Fleet Support Specialist        | 0              | 0              | 0              | 1                | 1              |
| Service Advisor                 | 1              | 1              | 1              | 1                | 1              |
| Automotive Service Worker       | 2              | 2              | 1              | 1                | 1              |
| Administrative Assistant I      | 1              | 1              | 1              | 0                | 0              |
| Small Engine Mechanic           | 1              | 1              | 1              | 0                | 0              |
| <b>Total Budgeted Positions</b> | <b>15</b>      | <b>15</b>      | <b>15</b>      | <b>14</b>        | <b>14</b>      |



# **FIDUCIARY FUNDS**

## TRUST FUNDS

Trust Funds are used to account for assets held in trust by the government for the benefit of individuals or other entities. This section details the following:

- General Pension Trust Fund
- Other Post-Employment Benefits (OPEB) Fund
- Trust Extension Fund
- Vogtle Generation Trust Fund

## GENERAL PENSION TRUST FUND

This fund represents annual payments to City employees who have retired from City service. It accounts for City and employee contributions to the defined pension plan and benefit payments to eligible participants. The city contributes 14.5% of employee gross salaries and the employees contribute 4% of their gross salaries into the fund. The normal retirement benefit is 2.1% of final average earnings times years of service to a maximum of 35 years. It should be noted that this is not all of the plan's provisions.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 9,850,485      | 10,368,416     | 11,015,533     | 11,694,234       | 12,273,882     |

## OTHER POST-EMPLOYMENT BENEFITS TRUST FUND

The Other Post-Employment Benefits (OPEB) Trust Fund represents the contributions made by the City for future benefits such as retiree health care. Although retiree health care benefits are currently paid from the Self-Insurance Fund, claims will be paid from the OPEB Trust Fund once a sufficient fund balance accrues.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 6,300          | 15,050         | 22,066         | 0                | 125,000        |

## TRUST EXTENSION FUND

The Trust Extension Fund was established in 2011 by the Board of Lights and Water (BLW) to set aside funds to use when needed to offset a planned decrease in revenue from another source. In FY2018 it is estimated that \$1 million will be drawn down from the Trust Extension Fund to compensate for the decrease in revenue scheduled this fiscal year.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 0              | 0              | 0              | 0                | 1,000,000      |

## VOGTLE GENERATION TRUST FUND

The Vogtle Generation Trust Fund was established by the Board of Lights and Water (BLW) to accumulate funds to help offset the anticipated increase in electric cost when the City starts receiving the added electric generation from the new units 3 and 4. The City will start receiving the added electric generation from Vogtle 3 in 2037 and from Vogtle 4 in 2038.

### EXPENDITURE SUMMARY

| Category           | FY14<br>Actual | FY15<br>Actual | FY16<br>Actual | FY17<br>Estimate | FY18<br>Budget |
|--------------------|----------------|----------------|----------------|------------------|----------------|
| Operating Services | 0              | 0              | 0              | 0                | 1,235,076      |

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# **CAPITAL IMPROVEMENTS**

# CAPITAL SUMMARY

The City of Marietta develops a Five-Year Capital Improvement Program as part of the budget process. Items or projects that fall under this section are those that cost \$1,000 or more. The Five-Year Capital Program identifies project costs and the timing of necessary financing arrangements over a five-year planning period.

The purpose of the capital program is to establish direction over multiple fiscal years and to allow for the planned replacement of items as they reach the end of their useful life. This planned replacement of capital items maintains their usefulness and helps to control downtime of worn resources and the associated cost of repairing these items. Capital replacement planning provides a framework for scheduling improvements based on the availability of funding, the priority between projects and the current condition of assets.

The Capital Improvement Program includes new projects and projects which are continuing from prior years that have been updated to reflect changing priorities and conditions. The Mayor and City Council adopt the first year, FY2018, of the five-year plan.

The Five-Year Capital Improvement Program is shown below in two different summaries:

## Capital Improvement Program by Fund Type

|                         | <u>FY2018</u>       | <u>FY2019</u>       | <u>FY2020</u>       | <u>FY2021</u>       | <u>FY2022</u>       |
|-------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund            | 1,500,000           | 1,500,000           | 1,500,000           | 1,500,000           | 1,500,000           |
| City Parks Bond Fund    | 1,725,000           | 0                   | 0                   | 0                   | 0                   |
| Redevelopment Bond Fund | 10,500,000          | 0                   | 0                   | 0                   | 0                   |
| SPLOST 2011 Fund        | 12,998,227          | 5,000,000           | 0                   | 0                   | 0                   |
| SPLOST 2016 Fund        | 12,464,811          | 9,010,000           | 8,744,000           | 9,260,000           | 5,000,000           |
| Golf Course Fund        | 142,800             | 35,500              | 33,500              | 80,800              | 16,000              |
| BLW Fund                | 13,267,230          | 13,551,784          | 11,467,278          | 10,245,940          | 10,220,093          |
| Fleet Fund              | 46,000              | 5,000               | 5,000               | 5,000               | 5,000               |
| <b>TOTAL</b>            | <b>\$52,644,068</b> | <b>\$29,102,284</b> | <b>\$21,749,778</b> | <b>\$21,091,740</b> | <b>\$16,741,093</b> |

## Capital Improvement Program by Category Type

|                              | <u>FY2018</u>       | <u>FY2019</u>       | <u>FY2020</u>       | <u>FY2021</u>       | <u>FY2022</u>       |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Computer and Technology      | 651,700             | 820,000             | 630,000             | 1,040,000           | 905,000             |
| Facility Improvements        | 1,773,000           | 124,360             | 780,000             | 78,000              | 16,000              |
| Miscellaneous Projects       | 1,689,300           | 1,777,500           | 1,516,500           | 1,682,800           | 1,510,000           |
| Vehicles & Powered Equipment | 1,366,612           | 1,759,000           | 1,591,000           | 1,514,400           | 872,000             |
| Utility Projects             | 20,050,354          | 10,611,424          | 8,488,278           | 7,516,540           | 8,438,093           |
| Transportation Projects      | 27,113,102          | 14,010,000          | 8,744,000           | 9,260,000           | 5,000,000           |
| <b>TOTAL</b>                 | <b>\$52,644,068</b> | <b>\$29,102,284</b> | <b>\$21,749,778</b> | <b>\$21,091,740</b> | <b>\$16,741,093</b> |

Capital projects are broken down into the following categories: Computer and Technology, Facility Improvements, Miscellaneous Projects, Vehicles & Powered Equipment, Utility Projects, and Transportation Projects. Miscellaneous Projects are those projects that do not fit into one of the categories above.

Computer and Technology relates to those items such as desktop PCs, network servers, system software, copiers and the like. Facility Improvements are those improvements made to existing structures and park grounds, as well as the construction of new buildings. Vehicles, heavy equipment and machinery fall under the category of Vehicles and Powered Equipment. The Utility Projects category contains projects relating to the maintenance and installation of electrical, water and sewer utilities and is found in the Board of Lights and Water (BLW) Fund. Transportation Projects are general streets, bridge and sidewalk construction.

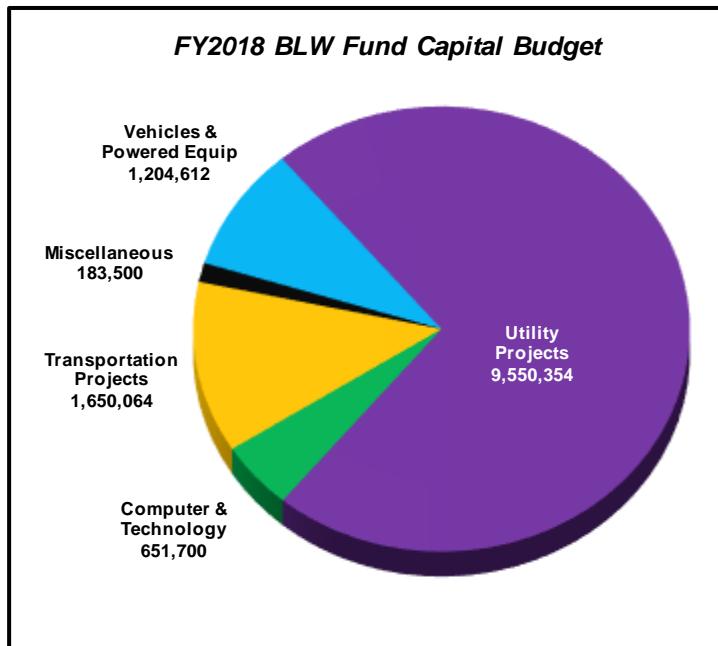
# CAPITAL SUMMARY

## GENERAL FUND

Capital expenditures for the General Fund will be addressed in the same manner as in the last several fiscal years. Marietta continues to utilize a contingency fund in place of a true capital budget for new items and the routine replacement of vehicles and equipment. Marietta has set aside \$1,500,000 in a contingency fund for the replacement of capital items that break during the year or for emergency purchases. At year end, if all or some of the contingency fund remains unspent, we will purchase high priority items. Marietta has received grant funds in recent years for public safety equipment and vehicles. We have also used savings from the operating budget at year-end to purchase other essential capital equipment.

## BOARD OF LIGHTS AND WATER (BLW)

The BLW's capital budget for FY2018 is approximately \$13.3 million. Utility projects make up about 72% of the BLW capital budget. Of these, Electrical projects total about \$2.7 million, Water and Sewer projects equal about \$6.8 million and Customer Care projects total \$50,000. In the Electrical Department, these projects include providing service to new customers, the underground cable replacement program, security lighting construction, and general maintenance and upgrades of the current electrical system. Adding new customers will expand the BLW's customer base with the goal of maintaining low rates due to increased volume sales. Capital expenses for Water and Sewer include new water meters, replacement water meters, a water valve replacement program, water transmission and distribution line replacements, sewer rehabilitation and various other system upgrades. Attention to the maintenance and the replacement of the infrastructure ensures soundness and reliability within the system. Customer Care's wireless meter reading project will capture real-time information without having to send personnel into the field.



Computer and Technology projects throughout the utility

organization total \$651,700 and make up 4.9% of the BLW's capital expenditures. Miscellaneous Projects of \$183,500 includes replacement of the radio system for the IT department; a replacement bill inserter for the Customer Care department; a replacement ice machine for the BLW Manager; the purchase of hydraulic pole pullers and a battery cable cutter for the Electrical department; an air compressor, ice machine, leak detection equipment, and auto flushers for the Water and Sewer department.

The Vehicles and Powered Equipment category, totaling \$1.2 million, makes up 9.1% of the total BLW capital budget. Vehicle purchases include a bucket truck, vacuum jet truck, utility pickup trucks and dump trucks. Powered equipment purchases include a compact skid steer loader, utility trailer, portable light tower, pneumatic boring tool, commercial mower, and tapping machines of various sizes.

## OTHER FUNDS

This section is comprised of the Golf Course, Fleet Fund and Capital Projects Funds. The City Club Golf Course will replace a portion of the driving range netting and purchase a chemical sprayer, replacement beer cooler, range ball washer, and greens mowers. The Fleet Fund will invest in purchasing two automotive lifts.

The largest portion of Capital Projects Funds is the Redevelopment Bond Fund, in which \$10.5 million is budgeted for redevelopment projects, mainly in the Franklin Gateway area. Capital Projects Funds also includes the 2011 SPLOST Fund and 2016 SPLOST Fund, in which \$13 million and \$12.5 million is budgeted, respectively, for transportation projects. The 2011 SPLOST is expired, however, the approved projects will continue with these dollars until they are completely spent. 1% SPLOST collections will be used to add or improve roadways, intersections, streetscapes, storm drains and traffic management systems.

Also included in the Capital Projects Fund is the City Parks Bond Fund, where \$1.7 million is budgeted this year for park improvements and land acquisition for the development of new parks.

Details regarding Marietta's five-year capital improvement plan can be found on the next several pages followed by a summary listing for FY2018 of all capital projects sorted by fund and department as well as category.

# CAPITAL IMPROVEMENT PROGRAM

## Computer & Technology

### Item

Computer Hardware and Software

### Description

The IT department will perform an iSeries hardware upgrade and purchase seven mobile work orders. Funds will also be used to replace one UPS Tower Site, 35 laptops, and 500 desktop handsets.

### Funding

|            | Adopted<br>FY18 | Projected<br>FY19 | Projected<br>FY20 | Projected<br>FY21 | Projected<br>FY22 |
|------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| BLW Fund   | 651,700         | 815,000           | 625,000           | 1,035,000         | 900,000           |
| Fleet Fund | 0               | 5,000             | 5,000             | 5,000             | 5,000             |
| Total      | 651,700         | 820,000           | 630,000           | 1,040,000         | 905,000           |

### Impact on FY2018 Operating Budget

The City replaces computers on a three to five-year rotational basis. The purchases made this year come with a one-year service contract and will not impact the operating budget. Licensing fees for new software purchases will not affect the operating budget until FY2019.

## Facility Improvements

### Project

Building and Outdoor Improvements

### Description

The FY2018 budget provides funding for the City Club Golf Course to replace netting on the left side of the driving range. Funding is also included for BLW Administration parking lot resurfacing and area lighting for the Electrical Warehouse.

### Funding

|                  | Adopted<br>FY18 | Projected<br>FY19 | Projected<br>FY20 | Projected<br>FY21 | Projected<br>FY22 |
|------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| Golf Course Fund | 21,000          | 33,000            | 30,000            | 78,000            | 16,000            |
| BLW Fund         | 27,000          | 91,360            | 750,000           | 0                 | 0                 |
| Total            | 48,000          | 124,360           | 780,000           | 78,000            | 16,000            |

### Impact on FY2018 Operating Budget

There is no foreseeable impact on the operating budget for the current year.

### Project

Parks Improvements

### Description

The \$25 million parks bond approved in 2009 provides funding for land acquisition; improvements to existing parks and facilities; development of parks, facilities, trails and greenspace; and planning and design of improvements. It also provides for perimeter fencing, irrigation, landscaping, trail lighting, shade structures, pavilions and parking lot lighting.

### Funding

|                  | Adopted<br>FY18 | Projected<br>FY19 | Projected<br>FY20 | Projected<br>FY21 | Projected<br>FY22 |
|------------------|-----------------|-------------------|-------------------|-------------------|-------------------|
| City Parks Bonds | 1,725,000       | 0                 | 0                 | 0                 | 0                 |

### Impact on FY2018 Operating Budget

The FY2018 General Fund budget includes funding for utilities, landscaping, and general upkeep of the grounds at the new Franklin Gateway Sports Complex; which opens August 2017. A portion of the Parks, Landscape and Open Spaces Manager's salary is also funded through the bond.

# CAPITAL IMPROVEMENT PROGRAM

## ***Vehicles and Powered Equipment***

### **Item**

Additional and Replacement Vehicles

### **Description**

Vehicles are replaced on a rotation schedule. The FY2018 budget includes funding for a bucket truck, a vacuum jet truck, dump trucks, F-150 pickup trucks, and a F-350 utility truck for the Customer Care, Electrical, and Water departments.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 1,073,612               | 1,575,000                 | 1,285,000                 | 1,289,400                 | 653,000                   |

### **Impact on FY2018 Operating Budget**

Adherence to a rotation schedule for replacement of vehicles helps to stabilize repair and maintenance costs. Because the General Fund will not fund the normal replacement of vehicles in FY2018, the repair and maintenance costs budgeted are higher than in previous years. Repair and maintenance costs for all city and utility vehicles are budgeted at \$465,000 for commercial and purchased repairs and \$1,053,000 for internal repairs, parts and tires.

### **Item**

Powered Equipment

### **Description**

The City Club Golf Course will purchase a Toro Multiport chemical sprayer and two Greens master lawn mowers. Powered equipment purchases for the Water department include a compact skid steer loader, utility trailer, portable light tower, pneumatic boring tool, commercial mower, four tapping machines of various sizes, and four submersible pumps. The Fleet department will invest in two automotive lifts.

### **Funding**

|                  | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Golf Course Fund | 116,000                 | 0                         | 0                         | 0                         | 0                         |
| BLW Fund         | 131,000                 | 184,000                   | 306,000                   | 225,000                   | 219,000                   |
| Fleet            | 46,000                  | 0                         | 0                         | 0                         | 0                         |
| Total            | 293,000                 | 184,000                   | 306,000                   | 225,000                   | 219,000                   |

### **Impact on FY2018 Operating Budget**

Adherence to a rotation schedule for replacement of powered equipment helps to stabilize repair and maintenance costs. New equipment generally does not require repair. However, \$45,700 is budgeted in FY2018 for repair and maintenance costs for equipment purchased in prior years.

# CAPITAL IMPROVEMENT PROGRAM

## *Utility Projects*

### **Project**

Service to New Customers

### **Description**

This project includes expansion of the utility networks to new areas and provides material to install primary and secondary service drops to new metering points. The project objective in the BLW is to construct underground distribution facilities for service to new customers.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 412,000                 | 424,360                   | 437,091                   | 450,204                   | 463,710                   |

### **Impact on FY2018 Operating Budget**

When new customers are added to the network, the BLW has an associated purchased power cost each year thereafter.

### **Project**

Underground Cable Replacement Program

### **Description**

This project replaces 10% of aging XLP insulated primary voltage underground cable. The FY2018 budget includes funding for two contractual underground boring crews.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 1,035,000               | 1,032,000                 | 1,062,960                 | 1,067,039                 | 1,098,694                 |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

### **Project**

Utility Relocation

### **Description**

These projects allow for the relocation/replacement of electrical distribution lines and water and sewer facilities required by the state, county and city as the result of road widening projects and other transportation improvement projects.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 850,000                 | 1,175,000                 | 1,175,000                 | 1,175,000                 | 1,175,000                 |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Utility Projects*

### **Project**

Water Transmission/Distribution Line Replacements

### **Description**

This project provides for the replacement of older or inadequately sized water lines that are causing water supply problems such as low pressure, low flow, poor water quality and frequent breaks due to deteriorating pipe conditions. In addition, fire protection is improved by providing additional flow and hydrant placement in areas that presently do not have adequate protection.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 1,075,000               | 1,275,000                 | 1,275,000                 | 1,275,000                 | 1,275,000                 |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

### **Project**

New Water Meter Installation

### **Description**

New services include contractual labor and materials for the installation of meters, backflow devices, concrete vaults, meter boxes, pipe, fittings and fire service detector checks.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 275,000                 | 280,000                   | 280,000                   | 285,000                   | 285,000                   |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

### **Project**

Collection System Rehabilitation

### **Description**

This project provides for the replacement and/or upgrade of deteriorated or overloaded sections of sewer lines as well as point repairs of specific pipe defects and manholes. Inflow and infiltration problems throughout the system result in surcharges and possible overflows during wet weather. Several sections of pipe collapse each year due to their poor condition. Application of root treatment to 5% of the collection system each year is an essential part of the maintenance operation as it reduces sanitary sewer overflows due to blockages. This project includes inflow/infiltration source detection and collection system model and flow metering.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 3,260,000               | 3,755,000                 | 2,220,000                 | 1,280,000                 | 1,200,000                 |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Utility Projects*

### **Project**

Security Lighting

### **Description**

This project provides for the construction and installation of new security lighting requested by customers.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 150,000                 | 101,000                   | 101,000                   | 101,000                   | 101,000                   |

### **Impact on FY2018 Operating Budget**

When additional security lighting is added to the network, an associated purchased power cost is added to the BLW expenditure budget.

### **Project**

Miscellaneous Utility Projects

### **Description**

Miscellaneous Electrical projects include system improvements; system protection; capacitor program; substation construction; SCADA upgrades; recertification of infrared cameras and meter test boards; distribution automation; pole inspection/replacement program and street lighting. Miscellaneous Customer Care projects include remote metering. Miscellaneous Water and Sewer projects include the water meter replacement program, water valve replacement program, water pump station rehabilitation, Benson waste water pump station maintenance, and the annual rotation of water tank inspections and rehabilitation.

### **Funding**

|          | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| BLW Fund | 2,493,354               | 2,569,064                 | 1,937,227                 | 1,883,297                 | 2,839,689                 |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Miscellaneous Capital Outlay*

### **Project**

Redevelopment Projects

### **Description**

The Redevelopment Bond Fund was established in FY2014 after the approval of a \$68 million bond referendum. Its purpose is to finance urban redevelopment projects including streetscape improvements in the Whitlock Avenue corridor. It will also provide funding for the acquisition and demolition of properties approved for redevelopment, right-of-way acquisitions and road infrastructure modifications to improve connectivity within the Franklin-Gateway redevelopment area.

### **Funding**

|                | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|----------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Rede Bond Fund | 10,500,000              | 0                         | 0                         | 0                         | 0                         |

### **Impact on FY2018 Operating Budget**

All costs associated with redevelopment projects are paid out of the Redevelopment Bond Fund. The projects are managed by Economic Development staff and no additional costs are anticipated for the General Fund. There is no foreseeable impact on the operating budget for the current year; however, in future years, landscape maintenance for medians, right-of-way and gateways will be budgeted after installation is complete.

### **Item**

Miscellaneous Items

### **Description**

A \$1,500,000 designated contingency has been established for capital purchases in the General Fund. The FY2018 budget provides funding in the IT department for its portion of the replacement of the radio system. The Golf Course will purchase a range ball washer and a replacement beer cooler. The BLW General Manager and Water Administration will replace their ice machines. The Mail and Copy Center, a division of Customer Care, will used funds to acquire a replacement bill inserter. Electrical Distribution will obtain two hydraulic pole pullers and a battery cable cutter. Leak detection equipment and two auto flushers are items to be purchased by Water Distribution. Available funds will also be used by Meter Maintenance to purchase an air compressor.

### **Funding**

|                  | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| General Fund     | 1,500,000               | 1,500,000                 | 1,500,000                 | 1,500,000                 | 1,500,000                 |
| Golf Course Fund | 5,800                   | 2,500                     | 3,500                     | 2,800                     | 0                         |
| BLW Fund         | 183,500                 | 275,000                   | 13,000                    | 180,000                   | 10,000                    |
| Total            | 1,689,300               | 1,777,500                 | 1,516,500                 | 1,682,800                 | 1,510,000                 |

### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

# CAPITAL IMPROVEMENT PROGRAM

## *Transportation Projects*

### **Project** SPLOST 2011

#### **Description**

SPLOST 2011 was approved by voters in 2011 and will be in effect from 2012 through 2015. This 1% Special Purpose Local Option Sales Tax will fund projects that include congestion relief and mobility improvements; safety and operational improvements; infrastructure preservation and capital improvements.

#### **Funding**

|             | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|-------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| SPLOST 2011 | 12,998,227              | 5,000,000                 | 0                         | 0                         | 0                         |
| BLW Fund    | 1,650,064               | 0                         | 0                         | 0                         | 0                         |
| Total       | 14,648,291              | 6,650,000                 | 0                         | 0                         | 0                         |

#### **Impact on FY2018 Operating Budget**

There is no foreseeable impact on the operating budget for the current year.

### **Project** SPLOST 2016

#### **Description**

SPLOST 2016 was approved by voters in 2014 and will be in effect from 2016 through 2021. This 1% Special Purpose Local Option Sales Tax will fund projects that include road resurfacing and other transportation projects, public safety enhancements and purchases, and capital improvement projects.

#### **Funding**

|             | <b>Adopted<br/>FY18</b> | <b>Projected<br/>FY19</b> | <b>Projected<br/>FY20</b> | <b>Projected<br/>FY21</b> | <b>Projected<br/>FY22</b> |
|-------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| SPLOST 2016 | 12,464,811              | 9,010,000                 | 8,744,000                 | 9,260,000                 | 5,000,000                 |

#### **Impact on FY2018 Operating Budget**

The FY2018 SPLOST Fund budget includes funding for the salaries and benefits of four dedicated SPLOST employees.

# FY2018 CAPITAL SUMMARY BY DEPARTMENT

| Fund / Department              | Computer & Tech. | Facility Improv. | Misc. Projects   | Veh. & Equip.    | Utility Projects  | Trans. Projects   | Total             |
|--------------------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| <b>General Fund</b>            |                  |                  |                  |                  |                   |                   |                   |
| Designated Contingency         |                  |                  | 1,500,000        |                  |                   |                   | <b>1,500,000</b>  |
| <b>City Parks Bond Fund</b>    |                  | 1,725,000        |                  |                  |                   |                   | <b>1,725,000</b>  |
| <b>Redevelopment Bond Fund</b> |                  |                  |                  | 10,500,000       |                   |                   | <b>10,500,000</b> |
| <b>SPLOST 2011 Fund</b>        |                  |                  |                  |                  | 12,998,227        |                   | <b>12,998,227</b> |
| <b>SPLOST 2016 Fund</b>        |                  |                  |                  |                  | 12,464,811        |                   | <b>12,464,811</b> |
| <b>Golf Course Fund</b>        |                  |                  |                  |                  |                   |                   |                   |
| Food & Beverage                |                  |                  | 5,800            |                  |                   |                   | 5,800             |
| Maintenance                    |                  |                  |                  | 116,000          |                   |                   | 116,000           |
| Operations                     |                  | 21,000           |                  |                  |                   |                   | 21,000            |
|                                |                  |                  |                  |                  |                   |                   | 0                 |
| <b>Golf Course Fund Total</b>  | <b>0</b>         | <b>21,000</b>    | <b>5,800</b>     | <b>116,000</b>   | <b>0</b>          | <b>0</b>          | <b>142,800</b>    |
| <b>BLW Fund</b>                |                  |                  |                  |                  |                   |                   |                   |
| General Manager                |                  |                  | 2,500            |                  |                   |                   | 2,500             |
| Information Technology:        |                  |                  |                  |                  |                   |                   |                   |
| IT                             | 300,000          |                  |                  |                  |                   |                   | 300,000           |
| Network Services               | 291,700          |                  |                  |                  |                   |                   | 291,700           |
| Information Tech. Total        | 591,700          | 0                | 0                | 0                | 0                 | 0                 | 591,700           |
| Customer Care:                 |                  |                  |                  |                  |                   |                   |                   |
| Administration                 |                  | 9,000            |                  |                  |                   |                   | 9,000             |
| Mail & Copy Center             |                  |                  | 80,000           | 20,780           |                   |                   | 100,780           |
| Meters & Service               |                  |                  |                  | 61,788           | 50,000            |                   | 111,788           |
| Customer Care Total            | 0                | 9,000            | 80,000           | 82,568           | 50,000            | 0                 | 221,568           |
| Electrical:                    |                  |                  |                  |                  |                   |                   |                   |
| Engineering                    | 60,000           |                  |                  |                  | 1,588,000         | 1,650,064         | 3,298,064         |
| Distribution                   |                  |                  | 10,000           | 300,000          | 1,035,000         |                   | 1,345,000         |
| Ops. & Maint.                  |                  |                  |                  | 32,894           | 107,354           |                   | 140,248           |
| Warehouse                      |                  | 18,000           |                  |                  |                   |                   | 18,000            |
| Electrical Total               | 60,000           | 18,000           | 10,000           | 332,894          | 2,730,354         | 1,650,064         | 4,801,312         |
| Water & Sewer:                 |                  |                  |                  |                  |                   |                   |                   |
| Administration                 |                  |                  | 17,000           |                  |                   |                   | 17,000            |
| Meter Maintenance              |                  |                  | 25,000           |                  | 450,000           |                   | 475,000           |
| Water Distribution             |                  |                  | 49,000           | 164,050          | 2,732,000         |                   | 2,945,050         |
| Waste Water Coll.              |                  |                  |                  | 625,100          | 3,588,000         |                   | 4,213,100         |
| Water & Sewer Total            | 0                | 0                | 91,000           | 789,150          | 6,770,000         | 0                 | 7,650,150         |
| <b>BLW Fund Total</b>          | <b>651,700</b>   | <b>27,000</b>    | <b>183,500</b>   | <b>1,204,612</b> | <b>9,550,354</b>  | <b>1,650,064</b>  | <b>13,267,230</b> |
| <b>Fleet Maintenance Fund</b>  |                  |                  |                  |                  |                   |                   |                   |
| Fleet Maintenance              |                  |                  |                  | 46,000           |                   |                   | <b>46,000</b>     |
| <b>Grand Total</b>             | <b>651,700</b>   | <b>1,773,000</b> | <b>1,689,300</b> | <b>1,366,612</b> | <b>20,050,354</b> | <b>27,113,102</b> | <b>52,644,068</b> |

# APPENDIX

## AN ORDINANCE

**ADOPTING** an Annual Budget for the fiscal year beginning July 1, 2017 and ending June 30, 2018 for the various funds of the City of Marietta and enacting the tentative Ad Valorem tax levies for said fiscal year for support of the City of Marietta governmental operations and other public purposes, and debt service obligations.

Whereas, pursuant to Division 1, Section 7.3 of the Marietta City Charter and Section 3-4-050 of the Marietta Code of Ordinances, the City Manager has submitted a proposed budget for Fiscal Year 2018 to the Mayor and Council for adoption; and,

Whereas, pursuant to Division 1, Section 7.8 of the Marietta City Charter the Council is authorized to adopt ad valorem tax levies for various purposes; and,

Whereas, pursuant to Act 949 was enacted by the General Assembly of Georgia authorizing the City of Marietta to levy taxes

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA, THAT:**

**Section 1:** There is hereby levied on all real, and personal property within the corporate limits of the City of Marietta, Georgia, taxable according to law, for the purpose of raising revenue for said City for the Fiscal Year 2018 for operating and providing governmental and other public purposes, paying debt on general bonds, maintaining and repairing City owned cemeteries, the following millage rates:

| <u>Levy</u>        | <u>Millage Rate</u> |
|--------------------|---------------------|
| General            | 2.788               |
| Debt Service:      |                     |
| Parks Bond         | 0.750               |
| Redevelopment Bond | 2.000               |
| Debt Service Total | 2.750               |
| Cemetery           | .079                |
| <b>Total</b>       | <b><u>5.617</u></b> |

**Section 2:** The above tentative millage rates shall be applied to the assessed value of all taxable property in the City of Marietta less any exemptions applicable to each levy in conformity with the Charter and Related Laws of the City of Marietta, Georgia.

**Section 3:** The anticipated revenues and appropriated expenditures for each fund of the City of Marietta for the Fiscal Year ending June 30, 2018 are hereby adopted as shown on the following pages:

|   | <u>Anticipated<br/>Revenues</u> | <u>Appropriated<br/>Expenditures</u> |
|---|---------------------------------|--------------------------------------|
| <b>General Fund</b>                           |                                 |                                      |
| Operating Revenue and Other Sources           | \$56,685,789                    |                                      |
| City Council                                  |                                 | \$260,867                            |
| City Clerk                                    |                                 | 259,878                              |
| Municipal Court                               |                                 | 1,356,293                            |
| Mayor   |                                 | 108,188                              |
| City Manager                                  |                                 | 885,163                              |
| Finance                                       |                                 | 2,519,215                            |
| City Attorney                                 |                                 | 525,000                              |
| Human Resources and Risk Management           |                                 | 687,509                              |
| Civil Service Board                           |                                 | 7,163                                |
| Development Services                          |                                 | 1,835,668                            |
| Public Works                                  |                                 | 7,906,887                            |
| Parks, Rec and Facilities                     |                                 | 3,493,386                            |
| Police  |                                 | 15,557,302                           |
| Fire  |                                 | 12,590,874                           |
| Non-Departmental                              |                                 | 8,692,396                            |
| <b>Total General Fund</b>                     | <b>\$56,685,789</b>             | <b>\$56,685,789</b>                  |
| <b>Lease Income Fund</b>                      |                                 |                                      |
| Operating Revenue                             | \$2,764,400                     |                                      |
| Debt Service                                  |                                 | \$2,764,400                          |
| <b>TAD CCSR Fund</b>                          |                                 |                                      |
| Operating Revenue and Other Sources           | \$860,000                       |                                      |
| Debt Service                                  |                                 | \$851,155                            |
| Reserve Increase                              |                                 | 8,845                                |
|   | <b>\$860,000</b>                | <b>\$860,000</b>                     |
| <b>TAD Perimeter Fund</b>                     |                                 |                                      |
| Operating Revenue                             | \$110,000                       |                                      |
| Reserve Increase                              |                                 | \$110,000                            |
| <b>Cemetery Maintenance Fund</b>              |                                 |                                      |
| Operating Revenue and Other Sources           | \$222,000                       |                                      |
| Expenditures                                  |                                 | \$188,362                            |
| Reserve Increase                              |                                 | 33,638                               |
|   | <b>\$222,000</b>                | <b>\$222,000</b>                     |
| <b>Community Development Block Grant Fund</b> |                                 |                                      |
| Operating Revenue                             | \$222,482                       |                                      |
| Expenditures                                  |                                 | \$222,482                            |
| <b>Police Asset Forfeiture Fund</b>           |                                 |                                      |
| Operating Revenue                             | \$1,000,000                     |                                      |
| Expenditures                                  |                                 | \$1,000,000                          |
| <b>Radio System Replacement Fund</b>          |                                 |                                      |
| Operating Revenue                             | \$134,379                       |                                      |
| Reserve Increase                              |                                 | \$134,379                            |
| <b>Gone With the Wind Museum Fund</b>         |                                 |                                      |
| Operating Revenue and Other Sources           | \$250,500                       |                                      |
| Expenditures                                  |                                 | \$250,500                            |
| <b>City Parks Bond Fund</b>                   |                                 |                                      |
| Operating Revenue                             | \$2,060,000                     |                                      |
| Expenditures                                  |                                 | \$2,060,000                          |

|  | Anticipated<br>Revenues | Appropriated<br>Expenditures |
|--|-------------------------|------------------------------|
| <b><i>Hotel Motel Tax Fund</i></b>             |                         |                              |
| Operating Revenue                              | <b>\$3,475,000</b>      |                              |
| Expenditures                                   |                         | <b>\$3,475,000</b>           |
| <b><i>Auto Rental Excise Tax Fund</i></b>      |                         |                              |
| Operating Revenue                              | <b>\$425,000</b>        |                              |
| Expenditures                                   |                         | <b>\$425,000</b>             |
| <b><i>Redevelopment Bond Fund</i></b>          |                         |                              |
| Operating Revenue                              | <b>\$10,500,000</b>     |                              |
| Expenditures                                   |                         | <b>\$10,500,000</b>          |
| <b><i>2011 SPLOST Fund</i></b>                 |                         |                              |
| Operating Revenue                              | <b>\$12,998,227</b>     |                              |
| Expenditures                                   |                         | <b>\$12,998,227</b>          |
| <b><i>2016 SPLOST Fund</i></b>                 |                         |                              |
| Operating Revenue                              | <b>\$13,100,384</b>     |                              |
| Expenditures                                   |                         | <b>\$13,100,384</b>          |
| <b><i>Golf Course Fund</i></b>                 |                         |                              |
| Operating Revenue and Other Sources            | <b>\$1,720,600</b>      |                              |
| Expenditures                                   |                         | <b>\$1,720,600</b>           |
| <b><i>Conference Center Fund</i></b>           |                         |                              |
| Operating Revenue and Other Sources            | <b>\$2,764,400</b>      |                              |
| Expenditures                                   |                         | <b>\$2,764,400</b>           |
| <b><i>Conference Center Reserve Fund</i></b>   |                         |                              |
| Operating Revenue and Other Sources            | <b>\$151,188</b>        |                              |
| Reserve Increase                               |                         | <b>\$151,188</b>             |
| <b><i>Debt Service Fund</i></b>                |                         |                              |
| Operating Revenue                              | <b>\$7,555,250</b>      |                              |
| School SPLOST Proceeds                         | <b>3,731,500</b>        |                              |
| Debt Service                                   |                         | <b>\$10,985,490</b>          |
| Expenditures                                   |                         | <b>25,236</b>                |
| Reserve Increase                               |                         | <b>276,024</b>               |
| <b>Total Debt Service Fund</b>                 | <b>\$11,286,750</b>     | <b>\$11,286,750</b>          |
| <b><i>BLW Fund</i></b>                         |                         |                              |
| Operating Revenue and Other Sources            | <b>\$167,353,169</b>    |                              |
| BLW Board                                      |                         | <b>\$38,100</b>              |
| General Manager                                |                         | <b>425,957</b>               |
| Information Technology                         |                         | <b>5,717,051</b>             |
| Board Attorney                                 |                         | <b>30,000</b>                |
| Customer Care                                  |                         | <b>4,007,956</b>             |
| Electrical                                     |                         | <b>105,330,873</b>           |
| Water and Sewer                                |                         | <b>30,193,262</b>            |
| Non-Departmental                               |                         | <b>21,609,970</b>            |
| <b>Total BLW Fund</b>                          | <b>\$167,353,169</b>    | <b>\$167,353,169</b>         |
| <b><i>BLW Trust Extension Fund</i></b>         |                         |                              |
| Operating Revenue                              | <b>\$1,000,000</b>      |                              |
| Expenditures                                   |                         | <b>\$1,000,000</b>           |
| <b><i>BLW Vogtle Generation Trust Fund</i></b> |                         |                              |
| Operating Revenue                              | <b>\$1,235,076</b>      |                              |
| Reserve Increase                               |                         | <b>\$1,235,076</b>           |

|                                       | <u>Anticipated<br/>Revenues</u> | <u>Appropriated<br/>Expenditures</u> |
|---------------------------------------|---------------------------------|--------------------------------------|
| <b>Fleet Maintenance Fund</b>         |                                 |                                      |
| Charges for Service                   | \$3,636,463                     |                                      |
| Expenditures                          |                                 | \$3,636,463                          |
| <b>Self Insurance Fund</b>            |                                 |                                      |
| Charges for Service and Other Sources | \$15,569,204                    |                                      |
| Expenditures                          |                                 | \$15,569,204                         |
| <b>General Pension Fund</b>           |                                 |                                      |
| Charges for Service and Other Sources | \$12,273,882                    |                                      |
| Expenditures                          |                                 | \$12,273,882                         |
| <b>OPEB Trust Fund</b>                |                                 |                                      |
| Operating Revenue                     | \$125,000                       |                                      |
| Expenditures                          |                                 | \$22,500                             |
| Reserve Increase                      |                                 | 102,500                              |
| <b>Total OPEB Trust Fund</b>          | <b>\$125,000</b>                | <b>\$125,000</b>                     |
| <b>Total All City Funds</b>           | <b><u>\$321,923,893</u></b>     | <b><u>\$321,923,893</u></b>          |

**Section 4:** The proposed budget presented by the City Manager is adopted and herein incorporated as Exhibit A.

**Section 5:** It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

**Section 6:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**Section 7:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

DATE June 14, 2017

APPROVED R. Steve Tumlin, Jr.  
R. Steve Tumlin, Jr., Mayor

ATTEST Stephanie Guy

Stephanie Guy, City Clerk

APPROVED AS TO FORM Douglas R. Haynie

Douglas R. Haynie, City Attorney

## AN ORDINANCE

**ADOPTING** the final Ad Valorem tax levies for Fiscal Year 2018 for support of the City of Marietta governmental and public operations and debt service obligations.

Whereas, pursuant to Division 1, Section 7.3 of the Marietta City Charter and Section 3-4-050 of the Marietta Code of Ordinances, Mayor and Council have adopted a final budget for Fiscal Year 2018; and,

Whereas, pursuant to Division 1, Section 7.8 of the Marietta City Charter the Council is authorized to adopt ad valorem tax levies for various purposes; and,

Whereas, pursuant to Act 949 was enacted by the General Assembly of Georgia authorizing the City of Marietta to levy taxes,

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARIETTA, GEORGIA, THAT:**

**Section 1:** There is hereby levied on all real and personal property within the corporate limits of the City of Marietta, Georgia, taxable according to law, for the purpose of raising revenue for said City for the fiscal year 2018 for operating and providing governmental and public services, paying debt on general bonds, and maintaining City owned cemeteries, the following millage rates:

| <u>Levy</u>        | <u>Millage Rate</u> |
|--------------------|---------------------|
| General            | 2.788               |
| Debt Service:      |                     |
| Parks Bond         | 0.750               |
| Redevelopment Bond | 2.000               |
| Debt Service Total | 2.750               |
| Cemetery           | .079                |
| <b>Total</b>       | <b><u>5.617</u></b> |

**Section 2:** The above millage rates shall be applied to the assessed value of all taxable property in the City of Marietta less any exemptions applicable to each levy in conformity with the Charter and Related Laws of the City of Marietta, Georgia.

**Section 3:** It is hereby declared to be the intention of this Ordinance that its sections, paragraphs, sentences, clauses and phrases are severable, and if any section, paragraph, sentence, clause or phrase of this Ordinance is declared to be unconstitutional or invalid, it shall not affect any of the remaining sections, paragraphs, sentences, clauses or phrases of this Ordinance.

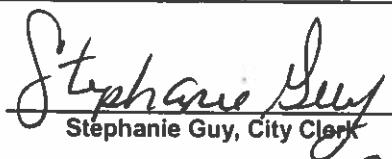
**Section 4:** All Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.

**Section 5:** This Ordinance shall become effective upon the signature or without the signature of the Mayor, subject to Georgia laws 1983, page 4119.

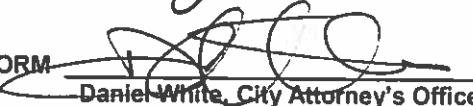
DATE July 26, 2017

APPROVED   
R. Steve Tumlin, Jr., Mayor

ATTEST

  
Stephanie Guy, City Clerk

APPROVED AS TO FORM

  
Daniel White, City Attorney's Office

# GLOSSARY OF TERMS

**Accrual Basis:** The basis of accounting under which transactions are recognized when they occur, regardless of when related cash is actually received or spent.

**Actions:** Specific productivity measures undertaken by the City and/or Departments to achieve goals.

**ADA:** See Americans with Disabilities Act.

**Adopted Budget:** Appropriation of funds by the City Council at the beginning of each fiscal year.

**Ad Valorem Tax:** Tax levied on the assessed value of real and personal property.

**Allocation:** A sum of money set aside for a specific purpose.

**Americans with Disabilities Act:** A federal mandate requiring the removal of physical barriers and the addition of improvements to ensure that all physically challenged individuals have equal access to government programs, services and buildings.

**Appropriation:** A general term used to denote the amount authorized in the budget for expenditure by a department or division.

**Asset Forfeiture Fund:** A Governmental Fund which accounts for the expenditures of special public safety projects funds through the recovery of forfeited assets via the judicial system.

**Assessed Taxable Value:** The estimated true value of real or personal property times 40%. This is the amount that is applied to the tax rate when computing tax bills.

**Aurora Fire Museum Fund:** A Governmental Fund which accounts for the donations used for the operations of the Fire Museum showcasing fire services in Marietta from the Civil War era through modern day.

**Auto Rental Excise Tax Fund:** A Special Revenue Fund used to receive and track auto rental excise tax revenue. This revenue is transferred to the General Fund to cover the cost of tourism expenses.

**Balanced Budget:** A budget in which estimated revenues and appropriated fund balances is equal to appropriations for expenditures.

**BLW:** See Board of Lights and Water.

**BLW Trust Fund:** An internal fund established to set aside operating funds for future years to offset the end of the Municipal Competitive Trust payout from MEAG.

**Board of Lights and Water:** Marietta's utility system that provides Electric, Water and Sewer services. Also a seven-member policy-making board that oversees the utilities. In this document, BLW refers to the utility system as a whole or the governing body.

**Bond:** A certificate of debt issued by a government to finance a capital expenditure or other liabilities in which payment of the original investment plus interest is guaranteed by a specified future date.

**Bond Rating:** A system of appraising and rating the investment value of individual bond issues.

**Budget:** A financial plan for a specific period of time (fiscal year) incorporating an estimate of planned expenditures and financing sources.

**Budget Amendment:** A change in an amount in any budget line during the fiscal year.

**Budget Calendar:** The schedule of key dates which the City follows in the preparation, adoption and administration of the budget.

**Budget Document:** The official publication prepared by the budget office which presents the proposed or approved budget to the citizens and governing body.

**Budget Message:** A general discussion of the proposed or approved budget presented in writing as part of the budget document. A transmittal letter which explains the current budget issues compared to the background of financial experiences in recent years and recommendations made by the City Manager.

**Budget Ordinance:** The official enactment by the Mayor and City Council legally authorizing City officials to obligate and expend resources.

**Budget Resolution:** The official enactment by the Board of Lights and Water legally authorizing BLW officials to obligate and expend resources.

**Budgeted Positions:** The number of full-time equivalent (FTE) positions allocated for a division. The actual number of staff on board may vary from the budgeted position level due to authorized changes in position or staffing levels.

**CAFR:** See Comprehensive Annual Financial Report.

**Capital Assets:** Property and equipment with a unit value of \$1,000 or more. Capital Assets can also be referred to as Fixed Assets.

**Capital Budget:** The category term for the portion of the budget that pertains to the purchase of capital assets or capital projects.

**Capital Improvement Program:** A plan for capital expenditures to be incurred each year over a fixed period of time (5 years) and the method for financing those expenditures.

**Capital Outlay:** An expenditure for the acquisition of, or addition to, a fixed asset.

# GLOSSARY OF TERMS

**Capital Projects Fund:** A Governmental Fund used to account for the financial resources used for the acquisition and construction of major capital items and facilities.

**Cash Basis:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**Cash Flow:** A schedule reflecting projected cash receipts and disbursements to aid in determining seasonal and long-term borrowing needs and investment policy.

**CCSR:** See City Center South Renaissance.

**CDBG:** See Community Development Block Grant.

**Cemetery Fund:** A Governmental Fund which accounts for the tax revenue and donations received dedicated to the maintenance of the city-owned cemetery.

**City Center South Renaissance:** the name for the redevelopment area in the city's first Tax Allocation District (TAD).

**City Council:** The elected governing body of the city comprised of seven members.

**City Parks Bond Fund:** A Capital Projects Fund established in FY2010 with the approval of a \$25 million bond referendum. It provides funding for land acquisition, parks improvements and development of new parks.

**Citywide Projects Fund:** A Capital Projects Fund which uses revenue bond funds for major projects or the purchase of major vehicles or equipment.

**Community Development Block Grant:** A federally-funded program designed to assist low-income residents.

**Comprehensive Annual Financial Report:** a report compiled annually by an external auditing firm which provides detailed information on the city's financial status.

**Comprehensive Plan:** A long-term plan to control and direct the use and development of property in the City. It is also used to make strategic decisions regarding the water and sewage lines, infrastructure, and roads.

**Conference Center Reserve Fund:** The revenue for the Conference Center that is derived from hotel/motel taxes collected by the City is capped at \$900,000. The excess funds are deposited into this reserve fund for later appropriation.

**Cost of Goods Sold:** The expenditure for goods or services purchased in order to resell them to customers. For instance, electricity, water and sewer commodities purchased in order to provide utility services to Board of Lights and Water (BLW) customers, or collectibles and merchandise purchased in order to be sold by the Gone With the Wind Museum's gift shop.

**Debt Limit:** A maximum amount of debt that can be legally incurred.

**Debt Service:** Expenditure providing for the repayment of principal and interest on City long-term obligations.

**Debt Service Fund:** A Governmental Fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

**Department of Transportation:** Usually referring to Cobb County's department which develops, manages, and operates the county's transportation systems. (GDOT is the Georgia Department of Transportation.)

**Depreciation:** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

**Designated Contingency:** Funds set aside for a specific purpose by the City Council to be used as needed.

**Disbursement:** Funds paid out for goods or services received which results in a decrease in net financial resources; also referred to as expenditures.

**DMDA:** See Downtown Marietta Development Authority.

**DOT:** See Department of Transportation.

**Downtown Marietta Development Authority:** an eight-member organization, including the Mayor of the City of Marietta, the Chairman of the Cobb County Board of Commissioners, three elected property owners and three elected business owners, established for the purpose of overseeing the redevelopment of the downtown Marietta area.

**800 MHz:** Eight Hundred Megahertz – a radio system which allows the City of Marietta, other municipal agencies, Cobb County and surrounding counties to communicate directly with each other as well as with the E911 Center.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service.

**Enterprise Fund:** A Proprietary Fund used to account for the acquisition, operation and maintenance of government facilities and services in a manner similar to private business enterprises which are entirely or predominantly self-supporting by user charges.

**Estimated True Value:** The true value of real and personal property as determined by the Cobb County Tax Assessors Office.

**Expenditure:** The outflow of funds paid for an asset, good or service.

# GLOSSARY OF TERMS

**Fiduciary Fund:** A fund category used to account for assets held by a government in a trustee (managing pension plans for employees) or agent (collecting funds belonging to another agency) capacity. This category includes the General Pension Trust Fund and Other Post-Employment Benefits Trust Fund.

**Fines and Forfeitures:** Revenue received from bond forfeitures and authorized fines such as parking and traffic violation fines.

**Fiscal Year:** The City's accounting period of twelve months which begins July 1 and ends the following June 30. (e.g. FY2016 refers to the twelve-month period beginning July 1, 2015 and ending June 30, 2016.)

**Fixed Assets:** Capital items with a long-term life span which are intended to be held or used, such as land, buildings, improvements, machinery, and equipment.

**Fleet Maintenance Fund:** An Internal Service Fund which accounts for the operations of the Fleet Maintenance Division which provides fuel and motor vehicle repair and maintenance services to the city's fleet of vehicles.

**Fringe Benefits:** Payments made by the City to cover pensions, health insurance, life insurance, Medicare tax, worker's compensation and other benefits to City employees.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts which reflect all assets, liabilities, equity, revenue and expenditures which are segregated for the purpose of different activities or attaining certain objectives.

**Fund Balance:** The difference between assets and liabilities. Can also refer to the dollar amount of resources remaining from prior years which are available to be budgeted in the current year.

**FY:** See Fiscal Year.

**GAAP:** See Generally Accepted Accounting Principles.

**GDOT:** Georgia Department of Transportation. See Department of Transportation.

**gemNet:** A website created solely for City of Marietta employees, containing information, announcements, personnel forms and access to IT and GIS applications. GEM stands for "Government Employees of Marietta."

**General Fund:** A Governmental Fund, which is the city's principal accounting fund. This fund accounts for all activities of the City not included in other specified funds.

**General Obligation Bonds:** Method of raising funds for long-term capital financing. The State of Georgia requires approval by referendum. The debt ceiling is ten percent of the assessed value of all taxable property.

**General Pension Trust Fund:** A Fiduciary Fund which accounts for assets held by the City in a trustee capacity and the payment of retirement benefits.

**General Property Taxes:** Taxes levied on all property located in or owned by the citizens of the City of Marietta.

**Generally Accepted Accounting Principles:** Guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**Geographic Information System:** Includes the development and maintenance of base map and cadastral information consisting of City/BLW boundaries, tax parcel boundaries, infrastructure location, etc.

**GFOA:** See Government Finance Officers Association of the United States and Canada.

**GIS:** See Geographic Information System.

**Goals:** Broad aims of the City and/or Departments toward which programs, projects and services are directed.

**Golf Course Fund:** A Proprietary Fund which accounts for the operations of the "City Club" golf course.

**Gone With The Wind Museum Fund:** A Governmental Fund which accounts for the donations and operation of the museum "Scarlett on the Square" located in Downtown Marietta which showcases artifacts and memorabilia related to the famous novel and movie.

**Government Finance Officers Association of the United States and Canada:** An organization which provides numerous professional services and promotes sound management of government financial resources. This Budget Book document is submitted to GFOA each year along with a detailed criteria location guide to be judged for the Distinguished Budget Presentation Award.

**Governmental Fund:** A fund category used to account for a government's governmental-type activities. This category includes four fund types: General Fund, Special Revenue Fund, Debt Service Fund and Capital Projects Fund.

**Grant:** A contribution by a government or other organization to support a particular function.

**Grants Funds:** A Governmental Fund which accounts for the receipts and expenditures of dedicated federal, state and local grants.

**GWTW:** See Gone With The Wind Museum Fund.

**Homestead Exemption:** A tax relief whereby state law permits local governments to exempt a fixed dollar amount of the appraised value of the qualifying residential property from taxation.

# GLOSSARY OF TERMS

**Hotel/Motel Tax Fund:** A Special Revenue Fund used to receive and track hotel/motel tax revenue. This revenue is transferred to the General Fund to cover the cost of tourism expenses.

**Housing and Urban Development:** A federally-funded program which assists low-income families in attaining decent, safe and sanitary housing.

**HUD:** See Housing and Urban Development.

**Indirect Cost Recovery:** Revenue from providing services to another fund.

**Indirect Cost Transfer:** Expense for payment to another fund for services provided.

**Information Technology:** the City department responsible for supporting City/BLW departments with their technological and computer-related needs.

**Infrastructure:** The basic facilities, equipment, and installations needed for the functioning of a system or organization (e.g., roads, bridges, water/sewer lines, public buildings).

**Intangible Property:** A category of personal property that includes stocks, taxable bonds and cash.

**Interfund Transfer:** Contributions and operating transfers to another fund of the City.

**Intergovernmental Revenue:** Revenue received from other governments or local agencies such as the State of Georgia and the Cobb Chamber of Commerce.

**Internal Service Fund:** A Proprietary Fund used to account for the financing of goods or services provided by one department to other departments of a government on a cost-reimbursement basis.

**IT:** See Information Technology.

**Lease Income Fund:** A Special Revenue Fund which accounts for the rental income received from the Hilton Atlanta/Marietta Hotel and Conference Center. This rental income is used to pay the debt service on the Citywide Projects revenue bonds.

**Licenses & Permits:** Fees collected for the issuance of licenses and permits such as business licenses, building, and sign permits.

**Marietta Redevelopment Corporation:** An advisory Board of Directors composed of appointed members whose purpose is to strengthen the economic and residential base of the City of Marietta by reutilizing property for neighborhood and community redevelopment and other public purposes.

**Marietta Redevelopment Growth Fund:** A Governmental Fund used to help local small businesses start or grow their business by offering low interest loans.

**Market Expansion Fund:** An internal fund established by the Board of Lights and Water (BLW) to set aside money for large capital projects to bring utilities to new areas and expand into new markets.

**Mayor:** An elected position acting as the chief executive officer of the city and the presiding officer over City Council meetings and Board of Lights and Water meetings.

**MEAG:** See Municipal Electric Authority of Georgia.

**Millage Rate:** The rate at which real and personal property is taxed, with one mill equal to \$1 per \$1,000 of assessed taxable value.

**Mission Statement:** Statement of what the City does, and why and for whom it does it. A statement of purpose. Also applies to Departments within the City.

**Modified Accrual Basis:** The basis of accounting under which transactions are recognized when they become both measurable (i.e., an amount can be determined) and available (i.e., able to liquidate liabilities of the current period).

**Motor Vehicle Tax:** Taxes levied on vehicles designed primarily for use upon public roads.

**MRC:** See Marietta Redevelopment Corporation.

**Municipal Electric Authority of Georgia:** a public corporation and an instrumentality of the State of Georgia which supplies electricity to 48 local government electric distribution systems including the City of Marietta [Marietta Power].

**Net Current Assets:** A measurement of a government's liquid financial position using the formula Current Assets (ability to convert assets to cash within one year) minus Current Liabilities (ability to consume or pay for liabilities within one year).

**Occupational Tax:** Also known as a Business License. Taxes levied on trades, occupations, businesses, and professions.

**OPEB:** See Other Post-Employment Benefits Trust Fund.

**Operating Budget:** The portion of the City and BLW budgets pertaining to daily operations that provide basic services. The operating budget contains appropriations for such expenditures as salaries, fringe benefits, commodities, goods and services.

# GLOSSARY OF TERMS

**Operating Expenditures:** Costs associated with the non-capitalized materials and services required in the daily operation of service delivery such as office supplies, maintenance supplies, professional services, and rental fees.

**Operating Services:** The category term for expenditures for goods and services which primarily benefit the current period and are not defined as capital or personal services.

**Other Financing Sources:** Non-operating revenue received used to assist with financing City operations such as insurance recoveries, gifts/donations, and sale of surplus fixed assets.

**Other Post-Employment Benefits Trust Fund:** A Fiduciary Fund which accounts for the contributions made by the City for future benefits such as retiree health care.

**Parks and Tree Funds:** A Governmental Fund used to account for the purchases and projects related to the receipt of bond proceeds, donations, and fees dedicated specifically for parks and recreation projects and planting of trees in the city.

**Penalties & Interest:** Fees collected for violations or delinquent payments.

**Performance Measurements:** A way to measure effectiveness or efficiency in order to bring about desired results. Effectiveness usually compares actual work performed with planned work. Efficiency is usually expressed in terms of unit cost or output per timeframe.

**Personal Property:** Mobile property not attached to real estate, including tangible property (furniture, equipment, inventory, and vehicles) and intangible property (stocks, taxable bonds, and cash).

**Personal Services:** The category term for expenditures for salaries, wages, overtime, standby pay, worker's compensation, health and life insurance, and retirement employee benefits.

**Police Asset Forfeiture Fund:** See Asset Forfeiture Fund.

**Proprietary Fund:** A fund category used to account for a government's business-type activities. This category includes two fund types: Enterprise Funds and Internal Service Funds.

**Public Safety Bond:** Municipal Bond issue from Fiscal Year 1997 for the construction of a public safety complex including a new Police Station/Municipal Court building and the renovation of the Main Fire Station.

**Radio System Replacement Fund:** A Governmental Fund which accounts for the funds the City is required to set aside each year to pay for its portion of the county-wide 800 MHz radio communications system replacement.

**Real Property:** Immobile property such as land, natural resources above and below the ground, and fixed improvements to land.

**Redevelopment Bond Fund:** A Capital Projects Fund established in FY2014 with the approval of a \$68 million bond referendum. It provides funding for urban redevelopment projects which includes streetscape improvements, acquisition and demolition of properties and road infrastructure modifications.

**Refunding Bond:** A certificate of debt issued by a government which is used to pay the principal and interest on existing debt. The new debt proceeds are placed in a trust with a fiscal agent and used specifically to satisfy the scheduled interest payments and maturity/call date of the refunded debt.

**Reserve Increase:** A budget-balancing account used when revenue exceeds expenditures, thereby increasing the amount of money held in reserve at the end of each fiscal year.

**Reserves:** Appropriations of funds set aside to cover unanticipated or contingent expenses, shortfalls in revenues and special trusts.

**Restitution:** An act to make good or give an equivalent for any loss, damage, or injury.

**Revenue:** Funds that the City and BLW receive as income. It includes such items as taxes, license fees, service charges, fines and penalties, grants and income from the City's enterprises such as green fees and utility income.

**Revenue Bonds:** Bonds whose principal and interest are payable from pledged revenue sources, and are not legally backed by the full faith and credit of the City.

**SCADA:** See Supervisory Control and Data Acquisition System.

**School Bonds:** Municipal Bonds issued for the construction of a new high school, elementary school, and renovations of current city schools.

**Self-Insurance Funds:** Comprised of Health Insurance Fund, Workers' Compensation Fund and Property Casualty Fund.

## GLOSSARY OF TERMS

**Service Proposal:** Budget request for implementing a new program or service; adding new personnel or upgrading or reclassifying position compensation grade(s); awarding merit or performance increases; and/or amending the pay scale based on market conditions.

**Special Purpose Local Option Sales Tax:** The City receives 1% sales tax from SPLOST. The FY2016 budget covers two SPLOSTS (2012-2015 and 2016-2021) which fund various road, traffic and transportation projects, capital improvements, the purchase of public safety vehicles and equipment, and the construction of public buildings. The Marietta School Board receives 1% sales tax to fund the debt service on the School General Obligation Bond which was used to build school buildings.

**Special Revenue Fund:** A Governmental Fund used to account for the proceeds of specific revenue sources that are legally restricted for a specific purpose such as TADs (Tax Allocation Districts), Cemetery, CDBG, Asset Forfeiture, Aurora Fire Museum, and others.

**SPLOST:** See Special Purpose Local Option Sales Tax.

**Supervisory Control and Data Acquisition System:** A program which assists the Water Department with the collection of data and control of the water and waste water infrastructure.

**TAD:** See Tax Allocation District.

**Tax Allocation District:** TADs finance bonds with future tax collections from redevelopment. Tax values are frozen at current levels and the bonds are repaid with property taxes generated by increased values as the result of the redevelopment project.

**Tax Digest:** A listing of all property owners within the County, their property's assessed value, and the amount of taxes due. This listing is prepared annually and submitted to the State Department of Revenue.

**Tax Exemption:** Immunity from the obligation of paying taxes in whole or in part.

**TIP:** See Transportation Improvement Program.

**Unallocated:** A departmental cost center found in various funds in which the expenditures benefit more than one department and are not attributed to any one department. Also called the Non-departmental cost center.

**Undesignated Contingency:** Funds set aside to be used on an as-needed basis as approved by the City Council.

**Vision Statement:** A statement prepared by City Council addressing short term and long term goals, and the plans for achieving them.

**Vogtle Generation Trust Fund:** An internal fund established by the Board of Lights and Water (BLW) to help offset the anticipated increase in cost when the City starts to receive the added electric generation from Units 3 and 4.

**Water Sewer Rate Offset Fund:** An internal fund established by the Board of Lights and Water (BLW) to set aside money to offset a rate increase in the Water and Sewer utility by absorbing all or part of the increased cost for commodities.

**Workers' Compensation:** A form of insurance providing wage replacement and medical benefits to workers who are injured on the job.

**Workload Measurements:** A count of outputs or work performed.



# INDEX

| TOPIC   | PAGE    |
|---|---------|
| About Marietta .....  | 12-13   |
| Aggregate Debt Service .....  | 61-64   |
| Amending the Budget .....   | 16      |
| Asset Forfeiture Fund Budget .....  | 109     |
| Aurora Fire Museum Fund Budget .....  | 110     |
| Auto Rental Excise Tax Fund Budget .....                                      | 112     |
| Basis of Budgeting .....  | 16      |
| Basis of Presentation .....   | 17      |
| Board of Lights and Water Expenditure Budgets .....                           | 120-140 |
| Board of Lights and Water Fund Description .....                              | 117     |
| Board of Lights and Water Members .....                                       | iii     |
| Board of Lights and Water Summarized Operating Budget .....                   | 119     |
| Budget Amendments .....   | 34      |
| Budget Calendar .....   | 14      |
| Budget Message .....  | 1-11    |
| Budget Ordinance .....  | 161-164 |
| Budget Process .....  | 15      |
| Budget Transfers .....  | 34      |
| Budgetary Policies .....  | 34      |
| Capital Improvement Program Detail by Category .....                          | 153-159 |
| Capital Projects Funds Description .....                                      | 105     |
| Capital Summary by Department .....   | 160     |
| Capital Summary Narrative .....   | 151-152 |
| Cemetery Fund Budget .....  | 107     |
| City / BLW Administration .....   | iii     |
| City Council Members .....  | iii     |
| City Parks Bond Fund Budget .....   | 113     |
| Combined Statement of Revenue, Expenditures and Changes in Fund Balance ..... | 47-49   |
| Community Development Block Grant (CDBG) Fund Budget .....                    | 108     |
| Comprehensive Plan 2006-2030 Policies .....                                   | 23-33   |
| Conference Center Fund Budget .....   | 145     |
| Conference Center Reserve Fund .....  | 145     |
| Customer Care Department Budget .....   | 132-135 |
| Debt Service Fund Budget .....  | 116     |
| Debt Service Fund Description .....   | 105     |
| Debt Service Schedule .....   | 61-64   |
| Development Services Department Budget .....                                  | 84-87   |
| Distinguished Budget Presentation Award .....                                 | iv      |
| Electrical Department Budget .....  | 124-127 |
| Enterprise Funds Description .....  | 141     |
| Expenditure Summary Narrative .....   | 58-59   |
| Finance Department Budget .....   | 76-79   |
| Financial Policies .....  | 34-35   |
| Fire Department Budget .....  | 100-103 |
| Fleet Maintenance Fund Budget .....   | 146     |
| Fund and Function Chart (City of Marietta) .....                              | 37      |
| Fund Balance Summary .....  | 60      |
| General Administration (BLW) Budget .....                                     | 120-123 |
| General Administration (City) Budget .....                                    | 68-71   |

# INDEX

| <b>TOPIC</b>  | <b>PAGE</b> |
|---|-------------|
| General Fund Description .....                                | 65          |
| General Fund Expenditure Budgets .....                        | 68-104      |
| General Fund Summarized Operating Budget .....                | 66-67       |
| General Pension Trust Fund Budget .....                       | 148         |
| Glossary of Terms .....                                       | 166-171     |
| Golf Course Fund Budget .....                                 | 142-144     |
| Gone With The Wind Museum Fund Budget .....                   | 111         |
| Grants Fund Budget .....                                      | 109         |
| Historic Development (City of Marietta) .....                 | vi-vii      |
| Hotel / Motel Tax Fund Budget .....                           | 112         |
| Human Resources and Risk Management Department Budget .....   | 80-83       |
| Information Technology (IT) Department Budget .....           | 136-139     |
| Internal Service Funds Description .....                      | 141         |
| Introduction Narrative .....                                  | 15-18       |
| Lease Income Fund Budget .....                                | 106         |
| Map, State of Georgia and City of Marietta .....              | v           |
| Mayor and Council Members .....                               | iii         |
| Mayor and Council Photos .....                                | ii          |
| Millage Rate Ordinance .....                                  | 165         |
| Mission Statement (City of Marietta) .....                    | 18          |
| Municipal Court Department Budget .....                       | 72-75       |
| Non-departmental (BLW) Budget .....                           | 140         |
| Non-departmental (General Fund) Budget .....                  | 104         |
| Officials .....   | iii         |
| Organization Chart, City .....                                | 36          |
| Other Post-Employment Benefits (OPEB) Trust Fund Budget ..... | 148         |
| Parks Bond Fund Budget .....                                  | 113         |
| Parks and Tree Funds Budget .....                             | 112         |
| Parks, Recreation and Facilities Department Budget .....      | 92-95       |
| Personnel Position Summary, All Funds .....                   | 38          |
| Police Department Budget .....                                | 96-99       |
| Public Works Department Budget .....                          | 88-91       |
| Radio System Replacement Fund Budget .....                    | 110         |
| Redevelopment Bond Fund .....                                 | 113         |
| Revenue Analysis by Category, including Assumptions .....     | 50-53       |
| Revenue Summary Narrative .....                               | 54-57       |
| Self-Insurance Fund .....                                     | 145         |
| Sources and Uses of Funds, All Funds .....                    | 39-46       |
| Special Revenue Funds Description .....                       | 105         |
| SPLOST 2011 Fund Budget .....                                 | 114         |
| SPLOST 2016 Fund Budget .....                                 | 115         |
| Table of Contents .....                                       | viii-x      |
| Tax Allocation District (TAD) Fund .....                      | 106         |
| Trust Extension Fund .....                                    | 149         |
| Trust Funds Description .....                                 | 147         |
| Vision Statement and Statement of Goals .....                 | 19-22       |
| Vogtle Generation Trust Fund .....                            | 149         |
| Water and Sewer Department Budget .....                       | 128-131     |

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